



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

July 19, 2024

Brian J. McDade  
Chief Financial Officer  
Simon Property Group, Inc.  
225 West Washington Street  
Indianapolis, IN 46204

**Re: Simon Property Group, Inc.  
Simon Property Group, L.P.  
Form 10-K for Fiscal Year Ended December 31, 2023  
Filed February 22, 2024  
File Nos. 001-14469 and 001-36110**

Dear Brian J. McDade:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Steven E. Fivel