

January 18, 2008

Mail Stop 4561

By U.S. Mail and facsimile to (317) 263-7177

David Simon
Chief Executive Officer
Simon Property Group, Inc.
225 West Washington Street
Indianapolis, Indiana 46204

**Re: Simon Property Group, Inc.
Definitive 14A
Filed April 4, 2007
File No. 001-14469**

Dear Mr. Simon:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3401.

Sincerely,

Jennifer Gowetski
Attorney-Advisor

cc: James M. Barkley (*via facsimile*)