



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

DIVISION OF  
CORPORATION FINANCE

January 25, 2021

Steven Fivel  
General Counsel and Secretary  
Taubman Centers, Inc.  
c/o Simon Property Group, Inc.  
225 West Washington St.  
Indianapolis, IN 46204

**Re: Taubman Centers, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 25, 2020**  
**File No. 001-11530**

Dear Mr. Fivel:

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