

CORPORATION FINANCE

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

Mailstop 3233

December 17, 2018

Via E-mail

Mr. Thomas E. O'Hern Senior Executive Vice President and Chief Financial Officer The Macerich Company 401 Wilshire Boulevard, Suite 700 Santa Monica, California 90401

Re: The Macerich Company

Form 10-K

Filed February 23, 2018 File No. 001-12504

Dear Mr. O'Hern:

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,

/s/ Robert F. Telewicz, Jr.

Robert F. Telewicz Jr. Branch Chief Office of Real Estate and Commodities