



DIVISION OF  
CORPORATION FINANCE

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

October 16, 2019

Thomas E. O'Hern  
Chief Executive Officer  
MACERICH CO  
401 Wilshire Boulevard, Suite 700  
Santa Monica, CA 90401

**Re: MACERICH CO**  
**Form 10-K for the fiscal year ended December 31, 2018**  
**Filed February 25, 2019**  
**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,

Division of Corporation Finance  
Office of Real Estate & Construction