



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2021

Scott W. Kingsmore  
Senior Executive Vice President, Treasurer and Chief Financial Officer  
The Macerich Company  
401 Wilshire Boulevard, Suite 700  
Santa Monica, CA 90401

**Re: The Macerich Company**  
**Form 10-K for the year ended December 31, 2020**  
**Filed February 24, 2021**  
**File No. 001-12504**

Dear Mr. Kingsmore:

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