

September 17, 2009

Mail Stop 3010

Mr. Stephen E. Sterrett  
Executive Vice President and Chief Financial Officer  
Simon Property Group, L.P.  
225 West Washington Street  
Indianapolis, IN 46204

RE: **Simon Property Group, L.P.**  
**Forms 10-K and 10-K/A for the fiscal year ended December 31, 2008**  
**Filed March 2, 2009 and May 8, 2009**  
**File No. 333-11491**

Dear Mr. Sterrett:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief