

May 14, 2007

Mail Stop 4561

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

**RE: Simon Property Group, Inc.
Form 10-K for the fiscal year ended December 31, 2006
Filed February 28, 2007
File No. 1-14469**

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,

Linda van Doorn
Senior Assistant Chief Accountant