

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 2)*

Simon Property Group, Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

828806109

(CUSIP Number)

Date of Event which Requires Filing of this Statement

December 31, 2010

Check the appropriate box to designate the rule pursuant to which the Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in prior coverage.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SEC 1745 (12-02)

Schedule 13G (continued)

CUSIP No. 828806109

1 NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Cohen & Steers, Inc. 14-1904657

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

(a)
(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF 5 SOLE VOTING POWER
SHARES 17,124,426

BENEFICIALLY

OWNED BY 6 SHARED VOTING POWER
EACH 0

REPORTING PERSON 7 SOLE DISPOSITIVE POWER

WITH 19,547,756

8 SHARED DISPOSITIVE POWER
0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

19,547,756

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

6.67%

12 TYPE OF REPORTING PERSON*

HC, CO

*SEE INSTRUCTIONS BEFORE FILLING OUT

Schedule 13G (continued)

CUSIP No. 828806109

1 NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Cohen & Steers Capital Management, Inc. 13-3353336

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

(a) []
(b) [x]

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF SHARES 5 SOLE VOTING POWER
16,883,066

BENEFICIALLY OWNED BY EACH REPORTING PERSON 6 SHARED VOTING POWER
0

7 SOLE DISPOSITIVE POWER
19,057,484

8 SHARED DISPOSITIVE POWER
0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

19,057,484

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

6.51%

12 TYPE OF REPORTING PERSON*

IA, CO

*SEE INSTRUCTIONS BEFORE FILLING OUT

Schedule 13G (continued)

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (entities only)

Cohen & Steers Europe S.A.

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) []

(b) [x]

3) SEC USE ONLY

4) CITIZENSHIP OR PLACE OF ORGANIZATION

Belgium

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5) SOLE VOTING POWER
241,360

6) SHARED VOTING POWER
0

7) SOLE DISPOSITIVE POWER
490,272

8) SHARED DISPOSITIVE POWER
0

9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

490,272

10) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES []

11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.17%

12) TYPE OF REPORTING PERSON

IA, CO

*SEE INSTRUCTIONS BEFORE FILLING OUT!

Item 1.

(a) Name of Issuer:
Simon Property Group, Inc.

(b) Address of Issuer's Principal Executive Offices:
225 West Washington Street
Indianapolis, Indiana 46204

Item 2.

(a) Name of Persons Filing:
Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.
Cohen & Steers Europe S.A.

(b) Address of Principal Business Office:
The principal address for Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. is:
280 Park Avenue
10th Floor
New York, NY 10017

The principal address for Cohen & Steers Europe S.A. is:
Chausee de la Hulpe 116,
1170 Brussels, Belgium

(c) Citizenship:
Cohen & Steers, Inc: Delaware corporation

(d) Title of Class Securities:

Common

(e) CUSIP Number: 828806109

Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b), check whether the person filing is a

- (a) Broker or Dealer registered under Section 15 of the Act
- (b) Bank as defined in Section 3(a)(6) of the Act
- (c) Insurance Company as defined in section 3(a)(19) of the Act
- (d) Investment Company registered under Section 8 of the Investment Company Act
- (e) An investment advisor in accordance with Section 240.13d-1(b)(1)(ii)(E)
- (f) An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(1)(ii)(F)
- (g) A parent holding company or control person in accordance with Section 240.13d-1(b)(1)(ii)(G)
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813)
- (i) A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3)
- (j) Group, in accordance with Section 240.13d-1(b)(1)(ii)(J)

Item 4. OWNERSHIP:

(a) Amount Beneficially Owned as of December 31, 2010:

See row 9 on cover sheet

(b) Percent of Class:

See row 11 on cover sheet

(c) Number of shares as to which such person has:

(i) sole power to vote or direct the vote:
See row 5 on cover sheet

(ii) shared power to vote or direct the vote:
See row 6 on cover sheet

(iii) sole power to dispose or to direct
the disposition of:
See row 7 on cover sheet

(iv) shared power to dispose or direct
the disposition of:
See row 8 on cover sheet

Item 5. OWNERSHIP OF 5% OR LESS OF A CLASS
N/A

Item 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON
N/A

Item 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH
ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT
HOLDING COMPANY

Cohen & Steers, Inc. holds a 100% interest in Cohen & Steers Capital Management, Inc., an investment advisor registered under Section 203

of the Investment Advisers Act. Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. together hold a 100% interest in Cohen & Steers Europe S.A., an investment advisor registered under Section 203 of the Investment Advisers Act.

Item 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

Cohen & Steers, Inc. holds a 100% interest in Cohen & Steers Capital Management, Inc., an investment advisor registered under Section 203 of the Investment Advisers Act. Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. together hold a 100% interest in Cohen & Steers Europe S.A., an investment advisor registered under Section 203 of the Investment Advisers Act.

Item 9. NOTICE OF DISSOLUTION OF GROUP

N/A

Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of such securities and were not acquired and are not held in connection with or as a participant in any transaction having that purposes or effect.

This report is not an admission that Cohen & Steers, Inc. or its subsidiaries are the beneficial owners of any securities covered by this report, and Cohen & Steers, Inc. and its subsidiaries expressly disclaim beneficial ownership of all shares reported herein pursuant to Rule 13d-4.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 14, 2011

Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.
By:

/s/ Lisa Phelan

Signature

Lisa Phelan, Senior Vice President,
Chief Compliance Officer
Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.

Name and Title

Cohen & Steers Europe S.A.
By:

/s/ Joseph Houlihan

Signature

Joseph Houlihan, Managing Director
Cohen & Steers Europe S.A.

Name and Title

JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k) promulgated under the Securities Exchange Act of 1934, as amended, the undersigned hereby agree to the joint

filing with all other Reporting Persons (as such term is defined in the Schedule 13G referred to below) on behalf of each of them of a Statement on Schedule 13G including amendments thereto with respect to the Common Shares of and that this Agreement may be included as an Exhibit to such joint filing. This Agreement may be executed in any number of counterparts, all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the undersigned hereby execute this Agreement as of February 14, 2011.

Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.
By:

/s/ Lisa Phelan

Signature

Lisa Phelan, Senior Vice President,
Chief Compliance Officer
Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.

Name and Title

Cohen & Steers Europe S.A.
By:

/s/ Joseph Houlihan

Signature

Joseph Houlihan, Managing Director
Cohen & Steers Europe S.A.

Name and Title