

OMB APPROVAL  
OMB Number: 3235-0515  
Expires: April 30, 2005  
Estimated average burden  
hours per response: 43.5

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

SCHEDULE TO/A  
TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1)  
OF THE SECURITIES EXCHANGE ACT OF 1934

(Amendment No. 15)  
TAUBMAN CENTERS, INC.  
(Name of Subject Company (Issuer))  
SIMON PROPERTY ACQUISITIONS, INC.  
SIMON PROPERTY GROUP, INC.  
WESTFIELD AMERICA, INC.  
(Names of Filing Persons (Offerors))  
COMMON STOCK, PAR VALUE \$.01 PER SHARE  
(Title of Class of Securities)  
876664103  
(CUSIP Number of Class of Securities)

James M. Barkley, Esq.  
Simon Property Group, Inc.  
National City Center  
115 West Washington Street  
Suite 15 East  
Indianapolis, IN 46024  
Telephone: (317) 636-1600

Peter R. Schwartz, Esq.  
Westfield America Inc.  
11601 Wilshire Boulevard  
12th Floor  
Los Angeles, CA 90025  
Telephone: (310) 445-2427

(Name, Address and Telephone Numbers of Person  
Authorized to Receive Notices and Communications on Behalf of Filing Persons)

Copies to:

Steven A. Seidman, Esq.  
Robert B. Stebbins, Esq.  
Willkie Farr & Gallagher  
787 Seventh Avenue  
New York, New York 10019  
Telephone: (212) 728-8000

Scott V. Simpson, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP  
One Canada Square  
Canary Wharf  
London, E14 5DS, England  
Telephone: (44) 20 7519 7000

CALCULATION OF FILING FEE

TRANSACTION VALUATION\*

AMOUNT OF FILING FEE\*\*

\$1,243,725,540

\$248,745.11

\* Estimated for purposes of calculating the amount of the filing fee only. Calculated by multiplying \$20.00, the per share tender offer price, by 62,186,277 shares of Common Stock, consisting of (i) 52,207,756 outstanding shares of Common Stock, (ii) 2,269 shares of Common Stock issuable upon conversion of 31,767,066 outstanding shares of Series B Non-Participating Convertible Preferred Stock, (iii) 7,097,979 shares of Common Stock issuable upon conversion of outstanding partnership units of The Taubman Realty Group, Limited Partnership ("TRG") and (iv) 2,878,273 shares of Common Stock issuable upon conversion of outstanding options (each of which entitles the holder thereof to purchase one partnership unit of TRG which, in turn, is convertible into one share of Common Stock), based on the Registrant's Preliminary Proxy Statement on Schedule 14A filed on December 20, 2002, the Registrant's Schedule 14D-9 filed on December 11, 2002 and the Registrant's Quarterly Report on Form 10-Q for the period ended September 30, 2002.

\*\* The amount of the filing fee calculated in accordance with Regulation 240.0-11 of the Securities Exchange Act of 1934, as amended, equals 1/50th of one percent of the value of the transaction.

[x] Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: \$248,745.11  
Form or Schedule TO  
Filing Party: Simon Property Group, Inc.; Simon Property Acquisitions, Inc.; Westfield America, Inc.

Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.  Check the appropriate boxes below to designate any transactions to which the statement relates.

third-party tender offer subject to Rule 14d-1.

issuer tender offer subject to Rule 13e-4.

going-private transaction subject to Rule 13e-3.

amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer:

SCHEDULE TO

This Amendment No. 15 amends and supplements the Tender Offer Statement on Schedule TO originally filed with the Securities and Exchange Commission (the "Commission") on December 5, 2002, as amended and supplemented by Amendment No. 1 thereto filed with the Commission on December 16, 2002, by Amendment No. 2 thereto filed with the Commission on December 27, 2002, by Amendment No. 3 thereto filed with the Commission on December 30, 2002, by Amendment No. 4 thereto filed with the Commission on December 31, 2002, by Amendment No. 5 thereto filed with the Commission on January 15, 2003, by Amendment No. 6 thereto filed with the Commission on January 15, 2003, by Amendment No. 7 thereto filed with the Commission January 16, 2003, by Amendment No. 8 thereto filed with the Commission on January 22, 2003, by Amendment No. 9 thereto filed with the Commission on January 23, 2003, by Amendment No. 10 thereto filed with the Commission on February 7, 2003, by Amendment No. 11 thereto filed with the Commission on February 11, 2003, by Amendment No. 12 thereto filed with the Commission on February 18, 2003, by Amendment No. 13 thereto filed with the Commission on February 21, 2003 and Amendment No. 14 thereto filed with the Commission on February 21, 2003 (as amended and supplemented, the "Schedule TO") relating to the offer by Simon Property Acquisitions, Inc., a Delaware corporation (the "Purchaser") and wholly owned subsidiary of Simon Property Group, Inc., a Delaware corporation ("SPG Inc."), to purchase all of the outstanding shares of common stock, par value \$.01 per share (the "Shares"), of Taubman Centers, Inc. (the "Company") at a purchase price of \$20.00 per Share, net to the seller in cash, without interest thereon, upon the terms and subject to the conditions set forth in the Offer to Purchase, dated December 5, 2002 (the "Offer to Purchase"), and the Supplement to the Offer to Purchase, dated January 15, 2003 (the "Supplement"), and in the related revised Letter of Transmittal (which, together with any supplements or amendments, collectively constitute the "Offer"). This Amendment No. 15 to the Schedule TO is being filed on behalf of the Purchaser, SPG Inc. and Westfield America, Inc. ("WEA").

Capitalized terms used and not defined herein shall have the meanings assigned to such terms in the Offer to Purchase, the Supplement and the Schedule TO, as applicable.

The item numbers and responses thereto below are in accordance with the requirements of Schedule TO.

Item 5. PAST CONTACTS, TRANSACTIONS, NEGOTIATIONS AND AGREEMENTS.

On February 26, 2003, David Simon, Chief Executive Officer of SPG Inc. and Peter Lowy, Chief Executive Officer of WEA, sent a letter to the independent members of the Company Board inviting them to discuss actions that would facilitate the consummation of the Offer and solutions that would address the conflicting interests of the holders of Common Stock and holders of The Taubman Realty Group Limited Partnership interests. A copy of the letter is filed herewith as Exhibit(a)(5)(v).

Item 12. EXHIBITS.

(a)(5)(V) Letter to the independent members of the Company Board from David Simon, Chief Executive Officer of Simon Property Group, Inc. and Peter Lowy, Chief Executive Officer of Westfield America, Inc., dated February 26, 2003.

SIGNATURE

After due inquiry and to the best of their knowledge and belief, the undersigned hereby certify as of February 27, 2003 that the information set forth in this statement is true, complete and correct.

SIMON PROPERTY GROUP, INC.

By: /S/ JAMES M. BARKLEY

-----  
Name: James M. Barkley

Title: Secretary and General Counsel

SIMON PROPERTY ACQUISITIONS, INC.

By: /S/ JAMES M. BARKLEY

-----  
Name: James M. Barkley

Title: Secretary and Treasurer

After due inquiry and to the best of its knowledge and belief,  
the undersigned hereby certifies as of February 27, 2003 that the information  
set forth in this statement is true, complete and correct.

WESTFIELD AMERICA, INC.

By: /S/ PETER R. SCHWARTZ

-----  
Name: Peter R. Schwartz

Title: Senior Executive Vice President

EXHIBIT INDEX

EXHIBIT NO.	DESCRIPTION
(a)(5)(V)	Letter to the independent members of the Company Board from David Simon, Chief Executive Officer of Simon Property Group, Inc. and Peter Lowy, Chief Executive Officer of Westfield America, Inc., dated February 26, 2003.

[SIMON PROPERTY GROUP LOGO]

[WESTFIELD LOGO]

VIA FACSIMILE AND OVERNIGHT COURIER

February 27, 2003

Dear Independent Members of the TCO Board of Directors:

Simon Property Group, Inc. and Westfield America, Inc. have offered to purchase all common shares of Taubman Centers, Inc. for \$20.00 per share in cash. As you know, approximately 85% of TCO common shares were tendered into our offer, an overwhelming shareholder mandate.

The TCO Board has stated that the SPG/Westfield offer cannot be successful because the Taubman family is opposed to the offer. We believe that the TCO Board has a duty to act independently and take all necessary steps to remove the impediments to our \$20.00 cash per share offer. The TCO Board should be proactive and seek to resolve any conflicting objectives and interests of the Taubman family and the TCO common shareholders.

As holders of units in the Taubman Operating Partnership, the Taubman family has financial interests that differ significantly from those of the TCO common shareholders. SPG and Westfield have repeatedly indicated a willingness to negotiate with the TCO Board and the Taubman family specific solutions that would address the Taubman family's unique tax and economic situation.

SPG and Westfield continue to be willing to discuss solutions to the conflicting interests of TCO common shareholders and the Taubman Operating Partnership unitholders, so long as the TCO common shareholders receive \$20.00 cash per share. Solutions to be discussed could take several forms, including unitholders retaining their interests in the Taubman Operating Partnership, or exchanging Taubman Operating Partnership units for units in the partnerships of either SPG and/or Westfield. Alternatively, we can discuss a structure that would give Taubman unitholders, including the Taubman family, ownership and management of shopping center assets under the Taubman name proportionate to their economic interests in the Taubman Operating Partnership based on a value of \$20.00 per Operating Partnership unit. To safeguard the integrity of the process, any agreed upon solution should be approved by TCO's common shareholders.

Contrary to the assertions in TCO's press releases, there is a path to completing our offer. The most appropriate path is through you, the independent directors of TCO, who are fiduciaries and guardians of the interests of the public shareholders. We urge the TCO Board to take a more active and independent role and accept our invitation to discuss the solutions referred above and the facilitation of our \$20.00 all cash offer.

While we remain committed to discussions, we are also determined to take steps to amend the excess share provision in TCO's charter which is the primary impediment to the successful completion of our offer. Accordingly, we intend to propose, at the upcoming annual meeting of TCO, that the excess share provision in the TCO charter be amended to allow SPG and Westfield to purchase the TCO common shares tendered into the offer.

Very truly yours,

/s/ David Simon  
-----  
David Simon

/s/ Peter Lowy  
-----  
Peter Lowy

cc: Lisa A. Payne  
Robert S. Taubman  
William S. Taubman