



DIVISION OF  
CORPORATION FINANCE

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

June 16, 2010

Mr. Thomas E. O'Hern  
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, 2009  
File No. 001-12504**

Dear Mr. O'Hern:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief

