

May 17, 2021

Scott W. Kingsmore  
Senior Executive Vice President, Treasurer and Chief Financial Officer  
The Macerich Company  
401 Wilshire Boulevard, Suite 700  
Santa Monica, CA 90401

Company  
year ended December 31, 2020  
2021

Re: The Macerich  
Form 10-K for the  
Filed February 24,  
File No. 001-12504

Dear Mr. Kingsmore:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction