

September 12, 2019

Thomas E. O'Hern
Chief Executive Officer
MACERICH CO
401 Wilshire Boulevard, Suite 700
Santa Monica, CA 90401

Re: MACERICH CO
Form 10-K for the fiscal year ended December 31, 2018
Filed February 25, 2019
Form 10-Q for the quarterly period ended June 30, 2019
Filed August 5, 2019
File No. 001-12504

Dear Mr. O'Hern:

We have reviewed your filings and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-Q for the quarterly period ended June 30, 2019

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations
Funds from Operations ("FFO"), page 42

1. Please tell us how your definition of FFO is consistent with the NAREIT definition of FFO. Specifically, tell us how you have determined it was appropriate to exclude financing expense in connection with Chandler Freehold from your definition of FFO.

In closing, 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.

You may contact Jorge Bonilla, Staff Accountant, at (202) 551-3414 or Jennifer Monick, Thomas E. O'Hern, MACERICH CO, September 12, 2019, Page 2

Assistant Chief Accountant, at (202) 551-3295 with any questions.

FirstName LastNameThomas E. O'Hern

Corporation Finance
Comapany NameMACERICH CO

and
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FirstName LastName

Sincerely,
Division of
Office of Real Estate
Commodities