

February 12, 2009

Thomas E. O'Hern
Chief Financial Officer
The Macerich Company
401 Wilshire Blvd, Suite 700
Santa Monica, CA 90401

**Re: The Macerich Company
Item 4.02 Form 8-K_
Filed May 8, 2008
File No. 001-12504**

Dear Mr. O'Hern:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Robert F. Telewicz Jr
Staff Accountant