

Mail Stop 4561

April 30, 2008

VIA U.S. MAIL AND FAX (310) 395-2791

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 Fiscal Year Ended  
December 31, 2007  
Filed February 27, 2008  
File No. 001-12504**

Dear Mr. O'Hern:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody  
Branch Chief