

June 23, 2011

Bernard A. Nigro, Jr., Esquire Fried, Frank, Harris, Shriver, & Jacobson, LLP 801 - 17th Street, N.W. Washington, D.C. 20006

Re: In the Matter of Simon Property Group, Inc., Docket No. C-4307

Dear Mr. Nigro:

This letter responds to the *Petition of Simon Property Group, Inc. for Expedited Approval of Proposed Divestiture* ("Petition") filed by Simon Property Group, Inc. ("Simon"), on April 22, 2011, requesting that the Commission approve Simon's proposed divestiture of the Prime Outlets - Jeffersonville Outlet Center Assets and Business to Tanger Properties Limited Partnership, pursuant to the order in this matter. The application was placed on the public record for comments until June 1, 2011, and no comments were received.

After consideration of the proposed divestiture as set forth in the Petition and supplemental documents, as well as other available information, the Commission has determined to approve the proposed divestiture of the Prime Outlets - Jeffersonville Outlet Center Assets and Business. In according its approval, the Commission has relied upon the information submitted and representations made in connection with Simon's Petition, and has assumed them to be accurate and complete.

By direction of the Commission.

Donald S. Clark Secretary