## SIMON PROPERTY GROUP INC /DE/

Form SC 13G/A February 17, 2015

> UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

> > SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Final Amendment - Exit) \*

Simon Property Group

\_\_\_\_\_

(Name of Issuer)

Common Stock

(Title of Class of Securities)

828806109

\_\_\_\_\_

(CUSIP Number)

Date of Event which Requires Filing of this Statement

December 31, 2014

Check the appropriate box to designate the rule pursuant to which the Schedule is filed:

- [x] Rule 13d-1(b)
- [ ] Rule 13d-1(c) [ ] Rule 13d-1(d)
- \* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in prior coverage.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SEC 1745 (12-02)

Schedule 13G (continued)

CUSIP No. 828806109

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

<sup>1</sup> NAME OF REPORTING PERSON

	Cohen & St	eers, Inc. 14-1904657			
2	CHECK THE	APPROPRIATE BOX IF A MEMBER OF A GRO	OUP* (a) [ ] (b) [x]		
3	SEC USE ON	.ү			
4	CITIZENSHI Delaware	OR PLACE OF ORGANIZATION			
S	SHARES EFICIALLY	5 SOLE VOTING POWER 7,194,218			
OW		6 SHARED VOTING POWER 0			
		7 SOLE DISPOSITIVE POWER 13,650,262			
		8 SHARED DISPOSITIVE POWER 0			
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  13,650,262				
10	CHECK BOX	F THE AGGREGATE AMOUNT IN ROW (9) E	EXCLUDES CERTAIN SHARES*		
11	PERCENT OF	CLASS REPRESENTED BY AMOUNT IN ROW	(9)		
12	TYPE OF REPORTING PERSON*				
	HC, CO				
		*SEE INSTRUCTIONS BEFORE FILLING	GOUT		
Schedu	le 13G (con	inued)			
CUSIP	No. 8288061	09			
1	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON				
	Cohen & Steers Capital Management, Inc. 13-3353336				
2	CHECK THE	APPROPRIATE BOX IF A MEMBER OF A GRO			
2	SEC HSE ON	v			

	4 CITIZENSH	IP OR	R PLACE OF ORGANIZATION		
	New York				
	SHARES	5	SOLE VOTING POWER 7,194,218		
	EACH		SHARED VOTING POWER 0		
	REPORTING PERSON WITH		SOLE DISPOSITIVE POWER 13,602,892		
		8	SHARED DISPOSITIVE POWER 0		
	9 AGGREGATE	AMOU	UNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	13,602,89	92			
1	.0 CHECK BOX	IF T	HE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*		
1	.1 PERCENT OF	F CLA	ASS REPRESENTED BY AMOUNT IN ROW (9)		
	4.38%				
1	.2 TYPE OF RI	 EPORT	'ING PERSON*		
	IA, CO				
			*SEE INSTRUCTIONS BEFORE FILLING OUT		
Q - 1-	1.1.1.20 /				
	edule 13G (com		lea)		
CUS	SIP No. 8288063	L09 			
1)	NAME OF REPOR		G PERSON DENTIFICATION NO. OF ABOVE PERSON (entities only)		
	Cohen & Stee	s UK	K Limited		
2)	CHECK THE API	?ROPR	RIATE BOX IF A MEMBER OF A GROUP  (a) [ ]  (b) [x]		
3)	SEC USE ONLY				
4)	CITIZENSHIP (	 DR PI	ACE OF ORGANIZATION		
	United Kingdom				
	NUMBER OF	5)	SOLE VOTING POWER 0		
	SHARES				

BENEFICIALLY 6) SHARED VOTING POWER OWNED BY 0 EACH \_\_\_\_\_\_ REPORTING 7) SOLE DISPOSITIVE POWER PERSON 47,370 \_\_\_\_\_\_ 8) SHARED DISPOSITIVE POWER 0 9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 47,370 10) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES [ ] 11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 0.02% 12) TYPE OF REPORTING PERSON IA, CO \_\_\_\_\_\_

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

Schedule 13G (continued)

#### Item 1.

- (a) Name of Issuer: SIMON PROPERTY GROUP
- (b) Address of Issuer's Principal Executive Offices: 225 WEST WASHINGTON STREET INDIANAPOLIS IN 46204-3438

#### Item 2.

- (a) Name of Persons Filing: Cohen & Steers, Inc. Cohen & Steers Capital Management, Inc. Cohen & Steers UK Ltd
- (b) Address of Principal Business Office for Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. is: 280 Park Avenue 10th Floor New York, NY 10017

The principal address for Cohen & Steers UK Ltd. is:
Cohen & Steers UK Ltd
21 Sackville Street 4th Floor
London, United Kingdom W1S 3DN

(c) Citizenship:

Cohen & Steers, Inc: Delaware corporation Cohen & Steers Capital Management, Inc: New York corporation Cohen & Steers UK Ltd: United Kingdom Private Limited Company

- (d) Title of Class Securities:
  - Commmon
- (e) CUSIP Number: 828806109
- Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b), check whether the person filing is a
  - (a) [ ] Broker or Dealer registered under Section 15 of the Act
  - (b) [ ] Bank as defined in Section 3(a)(6) of the Act
  - (c) [ ] Insurance Company as defined in section 3(a)(19) of the Act
  - (d) [ ] Investment Company registered under Section 8 of the Investment Company Act
  - (e) [x] An investment advisor in accordance with Section 240.13d-1 (b) (1) (ii) (E)
  - (f) [ ] An employee benefit plan or endowment fund in accordance with 240.13d-1 (b) (1) (ii) (F)
  - (g) [x] A parent holding company or control person in accordance with Section 240.13d-1(b)(1)(ii)(G)
  - (h) [ ] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813)
  - (i) [ ] A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3)
  - (j) [ ] Group, in accordance with Section 240.13d-1(b)(1)(ii)(J)
- Item 4. OWNERSHIP:
  - (a) Amount Beneficially Owned as of December 31, 2014:
    - See row 9 on cover sheet
  - (b) Percent of Class:
    - See row 11 on cover sheet
  - (c) Number of shares as to which such person has:
    - (i) sole power to vote or direct the vote: See row 5 on cover sheet
    - (ii) shared power to vote or direct the vote:
       See row 6 on cover sheet
    - (iii) sole power to dispose or to direct
       the disposition of:

See row 7 on cover sheet

- (iv) shared power to dispose or direct
   the disposition of:
   See row 8 on cover sheet
- Item 5. OWNERSHIP OF 5% OR LESS OF A CLASS YES
- Item 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON N/A
- Item 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY

Cohen & Steers, Inc. holds a 100% interest in Cohen & Steers Capital Management, Inc., an investment advisor registerd under Section 203 of the Investment Advisers Act.

Item 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

Cohen & Steers, Inc holds a 100% interest in Cohen & Steers Capital Management, Inc., an investment advisor registerd under Section 203 of the Investment Advisers Act.

Item 9 NOTICE OF DISSOLUTION OF GROUP:
 Not Applicable

Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of such securities and were not acquired and are not held in connection with or as a participant in any transaction having that purposes or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 17, 2015

Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.

By:

/s/ Lisa Phelan

Signature

Lisa Phelan, Executive Vice President, Chief Compliance Officer

Name and Title

Cohen & Steers UK Limited.

By:

/s/ Heather Kaden

Signature

Heather Kaden
Compliance Officer

Name and Title

#### JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k) promulgated under the Securities Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing with all other Reporting Persons (as such term is defined in the Schedule 13G referred to below) on behalf of each of them of a Statement on Schedule 13G including amendments thereto with respect to the Common Shares of DCT Industrial Trust Inc. and that this Agreement may be included as an Exhibit to such joint filing. This Agreement may be executed in any number of counterparts, all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the undersigned hereby execute this Agreement as of February 17, 2015.

Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.

By:

/s/ Lisa Phelan

Signature

Lisa Phelan, Executive Vice President, Chief Compliance Officer

Name and Title

Cohen & Steers UK Limited.

By:

/s/ Heather Kaden

Signature

Heather Kaden Compliance Officer

Name and Title