MACERICH CO Form SC 13G/A February 13, 2008

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 17) \*

Macerich Company

\_\_\_\_\_

(Name of Issuer)

Common Stock

\_\_\_\_\_

(Title of Class of Securities)

554382101

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(CUSIP Number)

Date of Event which Requires Filing of this Statement

December 31, 2007

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. 554382101

\_\_\_\_\_

<sup>1</sup> NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

	Cohen & St	ceers,	Inc. 14-1	1904657					
2	CHECK THE	APPRO	PRIATE BO	X IF A MI	EMBER OF	A GROUP*		[ ] [x]	
3	SEC USE ON	NLY							
4	CITIZENSH	IP OR	PLACE OF (	ORGANIZA	rion				
S	MBER OF SHARES EFICIALLY WNED BY EACH PORTING PERSON WITH		5 SOLE VOTING POWER 7,176,223						
OW		6	SHARED VO	OTING PO	VER				
		7	SOLE DISI 8,270,778		POWER				
		8	SHARED D	ISPOSITI	/E POWER				
9	AGGREGATE 8,270,778	AMOUN	T BENEFIC	IALLY OW	NED BY EA	CH REPORT	ING PER	SON	
10	CHECK BOX	IF TH	HE AGGREGAT	re amoun:	IN ROW	(9) EXCLUI	DES CER	TAIN S	HARES*
11	PERCENT OF	F CLAS	SS REPRESEI	NTED BY A	AMOUNT IN	ROW (9)			
 12			NC DEDCON						
12	HC, CO	SPORTI	ING PERSON <sup>,</sup>	•					
		*	SEE INSTRU	UCTIONS I	BEFORE FI	LLING OUT			
Schedu	ıle 13G (cor	ntinue	ed)						
CUSIP	No. 5543821	101							
1	NAME OF RES.S. OR I		ING PERSON IDENTIFICA	ATION NO	. OF ABOV	E PERSON			
	Cohen & St	ceers	Capital Ma	anagement	Inc.	13-3353			
2	CHECK THE	APPRO	PRIATE BOY	X IF A MI	EMBER OF	A GROUP*	(a)	[ ] [x]	
3	SEC HSE ON	JT V							

	4 CITIZENSHI	P OR	PLACE OF ORGANIZATION		
	New York				
	SHARES	5	SOLE VOTING POWER 7,139,298		
	EACH	6	SHARED VOTING POWER		
	REPORTING PERSON WITH	7	SOLE DISPOSITIVE POWER 8,224,135		
		8	SHARED DISPOSITIVE POWER 0		
	9 AGGREGATE 8,224,135	AMOUN	IT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
1	0 CHECK BOX	IF TH	IE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*		
1	PERCENT OF	CLAS	S REPRESENTED BY AMOUNT IN ROW (9)		
	11.34%				
1	2 TYPE OF RE	PORTI	NG PERSON*		
	IA, CO				
		*	SEE INSTRUCTIONS BEFORE FILLING OUT		
Sch	edule 13G (con	ıtinue	ed)		
CUS	IP No. 5543821	.01			
1)	NAME OF REPOR		PERSON CNTIFICATION NO. OF ABOVE PERSON (entities only)		
	Cohen & Steer	s Eur	ope S.A.		
2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  (a) [ ]  (b) [x]				
3)	SEC USE ONLY				
4)	CITIZENSHIP C	PLA	CE OF ORGANIZATION		
			SOLE VOTING POWER 36,925		

E	SHARES BENEFICIALLY OWNED BY EACH	6) SHARED VOTING POWER 0
	REPORTING PERSON	7) SOLE DISPOSITIVE POWER 46,643
	WITH	8) SHARED DISPOSITIVE POWER 0
9)	AGGREGATE AMC	DUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
	46,643 	
10)	CHECK BOX IF	THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES [ ]
11)		LASS REPRESENTED BY AMOUNT IN ROW (9)
	0.06% 	
12)	TYPE OF REPOR	RTING PERSON
	IA, CO	
		*SEE INSTRUCTIONS BEFORE FILLING OUT!
Ite	m 1.	
	, ,	e of Issuer: erich Company
	401	ress of Issuer's Principal Executive Offices: Wilshire Blvd., Ste. 700 nta Monica, CA 90401
Ite	m 2.	
	Co Co	e of Persons Filing: Ohen & Steers, Inc. Ohen & Steers Capital Management, Inc.
	(b) Addr Th St 28 10	when & Steers Europe S.A.  Teess of Principal Business Office: The principal address for Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. is:  BO Park Avenue  Oth Floor The Wew York, NY 10017
	Ch 11 (c) Citi	ne principal address for Cohen & Steers Europe S.A. is: nausee de la Hulpe 116, 170 Brussels, Belgium izenship: ohen & Steers, Inc: Delaware corporation

Commmon

(e) CUSIP Number: 554382101

Item 3.			tatement is filed pursuant to Rule 13d-1(b), or 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)(l)(ii)(J)				
Item 4.	OWNERSH	HIP:					
	(a) Amour	a) Amount Beneficially Owned as of December 31, 2007:					
	See row 9 on cover sheet						
	(b) Percent of Class:						
	See row 11 on cover sheet						
	<ul><li>(c) Number of shares as to which such person has:</li><li>(i) sole power to vote or direct the vote:</li><li>See row 5 on cover sheet</li></ul>						
	(ii) shared power to vote or direct the vote:  See row 6 on cover sheet						
	i)	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 N/A
- 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 registered under Section 203 of the Investment Advisers Act. Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. together hold a 100% interest in Cohen & Steers Europe S.A., an investment advisor registered 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 registered under Section 203 of the Investment Advisers Act. Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. together hold a 100% interest in Cohen & Steers Europe S.A., an investment advisor registered under Section 203 of the Investment Advisers Act.

Item 9. NOTICE OF DISSOLUTION OF GROUP

N/A

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 14, 2008

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

/s/ Lisa Phelan

Signature

Lisa Phelan, Senior Vice President,
Chief Compliance Officer

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

Name and Title

Cohen & Steers Europe S.A. By:

/s/ Joseph Houlihan

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Signature

Joseph Houlihan, Managing Director Cohen & Steers Europe S.A.

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 Macerich Co. 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 14, 2008.

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

/s/ Lisa Phelan

Signature

Lisa Phelan, Senior Vice President, Chief Compliance Officer

Cohen & Steers, Inc.

Cohen & Steers Capital Management, Inc.

Name and Title

Cohen & Steers Europe S.A. By:

/s/ Joseph Houlihan

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Signature

Joseph Houlihan, Managing Director Cohen & Steers Europe S.A.

Name and Title