

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No. 2)*

SIMON PROPERTY GROUP, INC.

(Name of Issuer)

Common Stock Par Value \$.0001 per Share

(Title of Class of Securities)

828806 10 9

(CUSIP Number)

December 31, 2010

(Date of Event Which Requires Filing of this Statement)

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

- 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 a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 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).

(Continued on following page(s))

CUSIP No. 828806 10 9

1. Names of Reporting Persons.
Melvin Simon & Associates, Inc.

2. Check the Appropriate Box if a Member of a Group

- (a)
(b)

3. SEC Use Only

4. Citizenship or Place of Organization
Indiana

5. Sole Voting Power
19,092,731 shares (See Item 4)

Number of
Shares
Beneficially
Owned by
Each
Reporting
Person With:

6. Shared Voting Power
3,349,452 shares

7. Sole Dispositive Power
19,092,731 shares (See Item 4)

8. Shared Dispositive Power
3,349,452 shares

1. Names of Reporting Persons.

David Simon

2. Check the Appropriate Box if a Member of a Group

(a) x

(b) o

3. SEC Use Only

4. Citizenship or Place of Organization

United States

5. Sole Voting Power

1,571,448 shares (See Item 4)

Number of
Shares
Beneficially
Owned by
Each
Reporting
Person With:

6. Shared Voting Power

3,415,371 shares (See Item 4)

7. Sole Dispositive Power

1,571,448 shares (See Item 4)

8. Shared Dispositive Power

3,415,371 shares (See Item 4)

9. Aggregate Amount Beneficially Owned by Each Reporting Person

4,986,819 shares (See Item 4)

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares o

Not applicable

11. Percent of Class Represented by Amount in Row (9)

1.70%

12. Type of Reporting Person

IN

1. Names of Reporting Persons.

Voting Trust formed pursuant to a Second Amended and Restated Voting Trust Agreement, Voting Agreement and Proxy entered into as of March 1, 2004 between Melvin Simon & Associates, Inc., an Indiana corporation and Melvin Simon, Herbert Simon and David Simon

2. Check the Appropriate Box if a Member of a Group

(a) x

(b) o

3. SEC Use Only

4. Citizenship or Place of Organization

United States

	5.	Sole Voting Power -0- shares
Number of Shares Beneficially Owned by Each Reporting Person With:	6.	Shared Voting Power 3,349,452 shares (See Item 4)
	7.	Sole Dispositive Power -0- shares
	8.	Shared Dispositive Power 3,349,452 shares (See Item 4)
	9.	Aggregate Amount Beneficially Owned by Each Reporting Person 3,349,452 shares (See Item 4)
10.	Check if the Aggregate Amount in Row (9) Excludes Certain Shares <input type="radio"/> Not applicable	
11.	Percent of Class Represented by Amount in Row (9) 1.14%	
12.	Type of Reporting Person OO	

CUSIP No. 828806 10 9

1.	Names of Reporting Persons. Voting Trust formed pursuant to a Voting Trust Agreement, Voting Agreement and Proxy entered into as of March 1, 2004 between David Simon, Melvin Simon and Herbert Simon	
2.	Check the Appropriate Box if a Member of a Group	
	(a)	<input checked="" type="radio"/>
	(b)	<input type="radio"/>
3.	SEC Use Only	
4.	Citizenship or Place of Organization Delaware	
	5.	Sole Voting Power -0- shares
Number of Shares Beneficially Owned by Each Reporting Person With:	6.	Shared Voting Power 8,373 shares (See Item 4)
	7.	Sole Dispositive Power -0- shares
	8.	Shared Dispositive Power 8,373 shares (See Item 4)
	9.	Aggregate Amount Beneficially Owned by Each Reporting Person

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares Not Applicable

11. Percent of Class Represented by Amount in Row (9)
0.0%

12. Type of Reporting Person
OO

CUSIP No. 828806 10 9

1. Names of Reporting Persons.
The Melvin Simon Family Enterprise Trust Under Agreement Originally Dated October 28, 1990, as amended and restated

2. Check the Appropriate Box if a Member of a Group

(a)

(b)

3. SEC Use Only

4. Citizenship or Place of Organization
IN

5. Sole Voting Power
6,735,463 shares (See Item 4)

Number of
Shares
Beneficially
Owned by
Each
Reporting
Person With:

6. Shared Voting Power
-0- shares

7. Sole Dispositive Power
6,735,463 shares (See Item 4)

8. Shared Dispositive Power
-0- shares

9. Aggregate Amount Beneficially Owned by Each Reporting Person
6,735,463 shares (See Item 4)

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares Not applicable

11. Percent of Class Represented by Amount in Row (9)
2.25%

12. Type of Reporting Person
OO

- (a) Name of Issuer.
Simon Property Group, Inc.
-
- (b) Address of Issuer's Principal Executive Offices.
225 West Washington Street
Indianapolis, IN 46204
-

Item 2.

- (a) Name of Person Filing.
Melvin Simon & Associates, Inc. (hereinafter, "MSA")
Herbert Simon
David Simon
Voting Trust formed pursuant to Second Amended and Restated Voting Trust Agreement, Voting Agreement and Proxy entered into as of March 1, 2004 between Melvin Simon & Associates, Inc., an Indiana corporation, and Melvin Simon, Herbert Simon and David Simon (hereinafter, "Amended and Restated Voting Trust")
Voting Trust formed pursuant to a Voting Trust Agreement, Voting Agreement and Proxy entered into as of March 1, 2004 between David Simon, Melvin Simon and Herbert Simon (hereinafter "Class B Voting Trust")
The Melvin Simon Family Enterprise Trust Under Agreement Originally Dated October 28, 1990, as amended and restated (hereinafter, the "Melvin Simon Trust")
-
- (b) Address of Principal Business Office, or, if none, Residence.
The address for each of MSA, Herbert Simon, David Simon, the Amended and Restated Voting Trust and the Class B Voting Trust is:

225 West Washington Street
Indianapolis, Indiana 46204

The address for the Melvin Simon Trust is:

c/o Alerding Castor Hewitt LLP
47 South Pennsylvania Street, Suite 700
Indianapolis, Indiana 46204
-
- (c) Citizenship.
Melvin Simon & Associates, Inc. – Indiana
Herbert Simon – United States
David Simon – United States
Amended and Restated Voting Trust – Delaware
Class B Voting Trust – Delaware
Melvin Simon Trust – Indiana
-

-
- (d) Title of Class of Securities.
Common Stock, Par Value \$0.0001 per Share
-
- (e) CUSIP Number.
828806 10 9
-

Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o);
- (b) Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);
- (c) Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);
- (d) Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);
- (e) An investment adviser in accordance with §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) A parent holding company or control person in accordance with §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 (15 U.S.C. 80a-3);
- (j) A non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J).
- (k) Group, in accordance with §240.13d-1(b)(1)(ii)(K) If filing as a non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J), please specify the type of institution:_____.

Not Applicable.

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

The following information is provided as of December 31, 2010.

I. MSA

- (a) Amount beneficially owned:*
22,442,183 shares (1)
-

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- (b) Percent of class:**
7.20%
-

* Includes shares of Common Stock, par value \$0.0001 per share ("Common") and Class B Common Stock, par value \$0.0001 per share ("Class B Common") of Simon Property Group, Inc. Upon the occurrence of certain events, shares of Class B Common convert automatically into Common (on a share-for-share basis). The amounts also include shares of restricted stock issued pursuant to the Simon Property Group, L.P. 1998 Stock Incentive Plan (the "Stock Plan"), shares that may be issued upon the exercise of stock options issued pursuant to the Stock Plan that are exercisable within 60 days as well as shares that may be issued upon the exchange of units of partnership interest in Simon Property Group, L.P. ("Units"). Units held by limited partners are exchangeable either for shares of Common (on a one-to-one basis) or for cash. Also includes shares of Common and Units issued pursuant to stock dividends and Unit distributions. Does not include LTIP units issued pursuant to the Stock Plan, which remain subject to performance and time-based vesting requirements before they become the equivalent of Units (on a one-for-one basis).

** At December 31, 2010, there were outstanding 292,953,909 shares of Common and 8,000 shares of Class B Common. The percentages assume that all options exercisable within 60 days and all Units held by such person are exercised or exchanged for shares of Common, but do not give effect to the exercise of options or exchange of Units by other persons.

(1) MSA is owned directly or indirectly through one or more entities by the Melvin Simon Trust (69.06%) and Herbert Simon (30.94%). Includes 540,295 shares of Common currently outstanding and 18,552,436 shares of Common issuable upon exchange of Units owned directly or through entities controlled by MSA, as well as 3,349,452 shares of Common currently outstanding that are held by the Amended and Restated Voting Trust, of which Herbert Simon and David Simon are the voting trustees.

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- (c) Number of shares as to which such person has:
-

- (i) Sole power to vote or to direct the vote:
19,092,731 shares
-
- (ii) Shared power to vote or to direct the vote:
3,349,452 shares
-
- (iii) Sole power to dispose or to direct the disposition of:
19,092,731 shares
-
- (iv) Shared power to dispose or to direct the disposition of:
3,349,452 shares
-

II. HERBERT SIMON

- (a) Amount beneficially owned:*
9,136,405 shares (2)
-

- (b) Percent of class:**
3.06%
-

- (c) Number of shares as to which such person has:

-
- (i) Sole power to vote or to direct the vote:
5,778,580 shares

 - (ii) Shared power to vote or to direct the vote:
3,357,825 shares

 - (iii) Sole power to dispose or to direct the disposition of:
5,778,580 shares

 - (iv) Shared power to dispose or to direct the disposition of:
3,357,825 shares
-

(2) Includes 354,504 shares of Common currently outstanding and 5,424,076 shares of Common issuable upon exchange of Units owned indirectly through trusts or other entities controlled by Herbert Simon. Also includes 3,349,825 shares of Common and 8,000 shares of Class B Common indirectly owned through the Amended and Restated Voting Trust and the Class B Voting Trust of which Herbert Simon is one of two voting trustees. Does not include shares of Common and shares issuable upon exchange of Units owned by MSA, which is 30.94% owned by trusts controlled by Herbert Simon, which are reported separately.

III. DAVID SIMON

- (a) Amount beneficially owned:*
4,986,819 shares (3)

 - (b) Percent of class:**
1.70%

 - (c) Number of shares as to which such person has:
 - (i) Sole power to vote or to direct the vote:
1,571,448 shares

 - (ii) Shared power to vote or to direct the vote:
3,415,371 shares

 - (iii) Sole power to dispose or to direct the disposition of:
1,571,448 shares

 - (iv) Shared power to dispose or to direct the disposition of:
3,415,371 shares
-

(3) Includes 448,411 shares of Common currently outstanding; 804,088 shares of Common issuable upon exchange of Units; 68,949 shares of restricted stock awarded pursuant to the Stock Plan not vested at 12/31/10; 250,000 shares of Common issuable upon exercise of stock options issued pursuant to the Stock Plan that are exercisable within 60 days. Also includes 57,546 Units indirectly owned through a partnership of which David Simon is a general partner, 3,349,825 shares of Common and 8,000 shares of Class B Common owned by the Amended and Restated Voting Trust and the Class B Voting Trust of which David Simon is one of two voting trustees. Does not include LTIP units awarded pursuant to the Stock Plan, which, at December 31, 2010, remained subject to performance conditions and time-based vesting requirements before they become the equivalent of Units (on a one-for-one basis).

IV. AMENDED AND RESTATED VOTING TRUST

- (a) Amount beneficially owned:*
3,349,452 shares

- (b) Percent of class:**
1.14%

- (c) Number of shares as to which such person has:
 - (i) Sole power to vote or to direct the vote:
-0- shares

- (ii) Shared power to vote or to direct the vote:
3,349,452 shares
-
- (iii) Sole power to dispose or to direct the disposition of:
-0- shares
-
- (iv) Shared power to dispose or to direct the disposition of:
3,349,452 shares
-

V. CLASS B VOTING TRUST

- (a) Amount beneficially owned:*
-
- 8,373 shares (4)
-
- (b) Percent of class:**
-
- 0.0%
-
- (c) Number of shares as to which such person has:
-
- (i) Sole power to vote or to direct the vote:
-0- shares
-
- (ii) Shared power to vote or to direct the vote:
8,373 shares
-
- (iii) Sole power to dispose or to direct the disposition of:
-0- shares
-
- (iv) Shared power to dispose or to direct the disposition of:
8,373 shares
-

- (4) Consists of 373 shares of Common and 8,000 shares of Class B Common.

VI. MELVIN SIMON TRUST

- (a) Amount beneficially owned:*
-
- 6,735,463 shares (5)
-
- (b) Percent of class:**
-
- 2.25%
-

- (c) Number of shares as to which such person has:
-
- (i) Sole power to vote or to direct the vote:
6,735,463 shares
-
- (ii) Shared power to vote or to direct the vote:
-0- shares
-
- (iii) Sole power to dispose or to direct the disposition of:
6,735,463 shares
-
- (iv) Shared power to dispose or to direct the disposition of:
-0- shares

(5) Includes 60,246 shares of Common currently outstanding and 6,675,217 shares of Common issuable upon exchange of Units. Does not include shares of Common and shares issuable upon exchange of Units owned by MSA, which is 69.06% owned by the Melvin Simon Trust, which are separately reported.

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following o.

Not applicable

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

Not applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person.

Not applicable

Item 8. Identification and Classification of Members of the Group.

The members of the group are MSA, Herbert Simon, David Simon, Amended and Restated Voting Trust, and Class B Voting Trust. The Melvin Simon Trust disclaims being party to any group.

Item 9. Notice of Dissolution of Group.

Not applicable

Item 10. Certifications.

Not applicable

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, 2011

MELVIN SIMON & ASSOCIATES, INC., an Indiana corporation

By: /s/ Herbert Simon
Herbert Simon, Chairman

SECOND AMENDED AND RESTATED VOTING TRUST AGREEMENT,
VOTING AGREEMENT AND PROXY entered into as of March 1, 2004
between Melvin Simon & Associates, Inc. and Melvin Simon, Herbert Simon
and David Simon

By: /s/ Herbert Simon
Herbert Simon, as Voting Trustee and in his individual capacity

By: /s/ David Simon
David Simon, as Voting Trustee and in his individual capacity

VOTING TRUST AGREEMENT, VOTING AGREEMENT AND PROXY
entered into as of March 1, 2004 between David Simon, Melvin Simon and
Herbert Simon

By: /s/ David Simon
David Simon, as Voting Trustee

By: /s/ Herbert Simon

THE MELVIN SIMON FAMILY ENTERPRISE TRUST UNDER
AGREEMENT ORIGINALLY DATED OCTOBER 28, 1990, as amended and
restated

By: /s/ Theodore R. Boehm
Theodore R. Boehm, as Successor Trustee

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Exhibit A

JOINT FILING AGREEMENT

The undersigned persons agree and consent to the joint filing on their behalf of this Amendment No. 2 to Schedule 13G in connection with their beneficial ownership of the Common Stock of Simon Property Group, Inc. at December 31, 2010.

Date: February 14, 2011

MELVIN SIMON & ASSOCIATES, INC., an Indiana corporation

By: /s/ Herbert Simon
Herbert Simon, Chairman

SECOND AMENDED AND RESTATED VOTING TRUST
AGREEMENT, VOTING AGREEMENT AND PROXY entered into
as of March 1, 2004 between Melvin Simon & Associates, Inc. and
Melvin Simon, Herbert Simon and David Simon

By: /s/ Herbert Simon
Herbert Simon, as Voting Trustee and in his individual capacity

By: /s/ David Simon
David Simon, as Voting Trustee and in his individual capacity

VOTING TRUST AGREEMENT, VOTING AGREEMENT AND PROXY
entered into as of March 1, 2004 between David Simon, Melvin Simon and
Herbert Simon

By: /s/ David Simon
David Simon, as Voting Trustee

By: /s/ Herbert Simon
Herbert Simon, as Voting Trustee

THE MELVIN SIMON FAMILY ENTERPRISE TRUST UNDER
AGREEMENT ORIGINALLY DATED OCTOBER 28, 1990, as amended and
restated

By: /s/ Theodore R. Boehm
Theodore R. Boehm, as Successor Trustee

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