MACERICH CO Form SC 13G/A February 13, 2006

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 14) *

THE MACERICH COMPANY

(Name of Issuer)

COMMON

(Title of Class of Securities)

554382101

(CUSIP Number)

Date of Event which Requires Filing of this Statement

December 31, 2005

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)

Page 1

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CUSIP	No. 5543821	101						
1	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON							
	Cohen & Steers, Inc. 14-1904657							
2	CHECK THE	APPRO	PRIATE BOX IF A MEMBER OF A GROUP*	(a) (b)				
3	SEC USE ON	NLY						
4	CITIZENSH	IP OR	PLACE OF ORGANIZATION					
	New York							
S	MBER OF	5	SOLE VOTING POWER 4,446,938					
OW	FICIALLY NED BY EACH ORTING	6	SHARED VOTING POWER 20,820					
P	ERSON WITH	7	SOLE DISPOSITIVE POWER 5,127,438					
		8	SHARED DISPOSITIVE POWER 20,820					
9	AGGREGATE 5,148,258	AMOUN	T BENEFICIALLY OWNED BY EACH REPORTING	PERSO	DN			
10	CHECK BOX	IF TH	E AGGREGATE AMOUNT IN ROW (9) EXCLUDES	CERT <i>i</i>	AIN SHARES*			
11	PERCENT OF	F CLAS	S REPRESENTED BY AMOUNT IN ROW (9)					
	8.6%							
12	TYPE OF REPORTING PERSON*							
	HC, CO							
	*SEE INSTRUCTIONS BEFORE FILLING OUT							

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Amendment No. 14 to Schedule 13G (continued)

CUSIP No. 554382101

1 NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

	Cohen & St	eers Ca	apital Management, Inc.	13-335333	6				
:	2 CHECK THE	APPROPR	RIATE BOX IF A MEMBER OF	A GROUP*	(a) [] (b) [x]				
	3 SEC USE ON	SEC USE ONLY							
	4 CITIZENSHI	CITIZENSHIP OR PLACE OF ORGANIZATION							
	New York								
	NUMBER OF SHARES ENEFICIALLY		SOLE VOTING POWER						
	OWNED BY EACH REPORTING		SHARED VOTING POWER)						
1	PERSON WITH		SOLE DISPOSITIVE POWER 5,127,438						
		8 S	SHARED DISPOSITIVE POWER						
	9 AGGREGATE	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON							
	5,127,438								
1	10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*								
1	11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 8.6%								
 1:	 2 TYPE OF RE	TYPE OF REPORTING PERSON*							
	IA, CO								
		*SE	EE INSTRUCTIONS BEFORE FI	LLING OUT					
	Page 4 of 7 Pages								
Ame	ndment No. 14	to Sche	edule 13G (continued)						
CUS	IP No. 554382	2101							
1)	1) NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (entities only)								
	Houlihan Rovers SA								
2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [] (b) [x]								

3) SEC USE ONLY _____ 4) CITIZENSHIP OR PLACE OF ORGANIZATION Belgium ______ NUMBER 5) SOLE VOTING POWER 20,820 _____ SHARES BENEFICIALLY 6) SHARED VOTING POWER 0 OWNED BY ______ REPORTING 7) SOLE DISPOSITIVE POWER PERSON 20,820 WITH 8) SHARED DISPOSITIVE POWER 9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 20,820 ______ 10) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES [] 11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 12) TYPE OF REPORTING PERSON TΑ ______ *SEE INSTRUCTIONS BEFORE FILLING OUT! Page 5 of 7 Pages Amendment No. 14 to Schedule 13G (continued) Item 1. (a) Name of Issuer: THE MACERICH COMPANY (b) Address of Issuer's Principal Executive Offices: 401 WILSHIRE BLVD SUITE 700

Item 2.

(a) Name of Persons Filing: Cohen & Steers, Inc. Cohen & Steers Capital Management, Inc.

SANTA MONICA, CA 90401

Houlihan Rovers SA

(b) Address of Principal Business Office:

The principal address for Cohen & Steers Capital Management, Inc. is:

280 Park Avenue

10th Floor

New York, NY 10017

The principal address for Houlihan Rovers SA is: Chausee de la Hulpe 116,

1170 Brussels, Belgium

Citizenship:

Cohen & Steers, Inc: Delaware Corporations Cohen & Steers Capital Management, Inc: New York Corporation Houlihan Rovers SA: Belgium

- Title of Class Securities: Commmon
- (e) CUSIP Number:
- 554382101
- Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b), check whether the person filing is 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)
 - [x] A parent holding company or control person in accordance (a) with Section 240.13d-1(b)(1)(ii)(G)
 - [] A savings association as defined in Section 3(b) of the (h) Federal Deposit Insurance Act (12 U.S.C. 1813)
 - [] A church plan that is excluded from the definition of an (i) investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3)
 - [] Group, in accordance with Section 240.13d-1(b)(l)(ii)(J)

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Item 4. OWNERSHIP:

(a) Amount Beneficially Owned as of December 31, 2005:

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 N/A
- Item 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON $_{\rm N/A}$
- 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., and investment advisor registered under Section 203 of the Investment Advisers Act, and holds a 50% interest in Houlihan Rover SA, 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., and investment advisor registerd under Section 203 of the Investment Advisers Act, and holds a 50% interest in Houlihan Rover SA, an investment advisor registered under Section 203 of the Investment Advisers Act.

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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 in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were

not acquired in connection with or as a participant in any transaction having such 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 13, 2006

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

Robert H. Steers, Co-Chairman and Co-CEO Cohen & Steers Inc. Cohen & Steers Capital Management, Inc.

Name and Title

Houlihan Rovers SA
By:

/s/ Joseph Houlihan

Signature

Joseph Houlihan, Managing Director Houlihan Rovers SA

Name and Title

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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 The Macerich Company, 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 13, 2006.

Cohen & Steers, Inc.

Cohen & Steers Capital Management, Inc.

By:

/s/ Robert Steers

Signature

Robert H. Steers, Co-Chairman and Co-CEO Cohen & Steers Inc.
Cohen & Steers Capital Management, Inc.

Name and Title

Houlihan Rovers SA
By:

/s/ Joseph Houlihan

Signature

Joseph Houlihan, Managing Director Houlihan Rovers SA

Name and Title