

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) **March 20, 2007**

**Simon Property Group, L.P.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**333-11491**  
(Commission  
File Number)

**34-1755769**  
(IRS Employer  
Identification No.)

**225 W. Washington St.**  
**Indianapolis, IN 46204**  
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code **(317) 636-1600**

**Not Applicable**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01. Other Events**

The purpose of this Form 8-K is to file an updated consent of the Registrant's Independent Registered Public Accounting Firm, which is attached hereto as Exhibit 23.1.

**Item 9.01. Financial Statements and Exhibits**

Financial Statements:

**None**

Exhibits:

<u>Exhibit No.</u>	<u>Description</u>	<u>Page Number in This Filing</u>
23.1	Consent of Independent Registered Public Accounting Firm	4

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: March 20, 2007

SIMON PROPERTY GROUP, L.P.  
By: Simon Property Group, Inc., the sole  
General Partner

By: /s/ Stephen E. Sterrett  
Name: Stephen E. Sterrett  
Title: Executive Vice President and Chief  
Financial Officer

**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in the Registration Statement (Form S-3 No. 333-132513-01) of Simon Property Group, L.P. and in the related prospectus of our reports dated March 14, 2007, with respect to the consolidated financial statements and schedule of Simon Property Group, L.P. and Subsidiaries, Simon Property Group, L.P. and Subsidiaries management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Simon Property Group, L.P. and Subsidiaries, included in its Annual Report (Form 10-K) for the year ended December 31, 2006.

/s/ ERNST & YOUNG LLP

Indianapolis, Indiana  
March 14, 2007