



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

DIVISION OF
CORPORATION FINANCE

November 8, 2010

Mark Langer
Chief Financial Officer
Equity One, Inc.
1600 N.E. Miami Gardens Drive
N. Miami Beach, FL 33179

**Re: Equity One, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2009
Filed March 9, 2010
Definitive Proxy Statement
Filed March 24, 2010
Form 10-Q for Quarterly Period Ended
June 30, 2010
Filed August 9, 2010
File No. 001-13499**

Dear Mr. Langer:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody
Branch Chief