



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

November 8, 2016

Via E-mail

Mr. John Gottfried  
Chief Financial Officer  
Acadia Realty Trust  
411 Theodore Fremd Avenue, Suite 300  
Rye, NY 10580

**Re: Acadia Realty Trust  
Form 10-K for the fiscal year ended December 31, 2015  
Filed February 19, 2016  
File No. 1-12002**

Dear Mr. Gottfried:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate & -  
Commodities