



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

August 27, 2018

Via E-mail

Mr. John Gottfried  
Senior Vice President and Chief Financial Officer  
Acadia Realty Trust  
411 Theodore Fremd Avenue, Suite 300  
Rye, New York 10580

**Re: Acadia Realty Trust  
Form 10-K for the fiscal year ended December 31, 2017  
Filed February 27, 2018  
File No. 001-12002**

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/ Wilson K. Lee

Wilson K. Lee  
Senior Accountant  
Office of Real Estate and  
Commodities