



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

May 15, 2018

Via E-mail

Ms. Lisa Palmer
Chief Financial Officer
Regency Centers Corporation
Regency Centers, L.P.
One Independent Drive, Suite 114
Jacksonville, Florida 32202

**Re: Regency Centers Corporation
Form 10-K for the fiscal year ended December 31, 2017
Filed on February 27, 2018
File No. 001-12298**

**Regency Centers, L.P.
Form 10-K for the fiscal year ended December 31, 2017
Filed on February 27, 2018
File No. 000-24763**

Dear Ms. Palmer:

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 and
Commodities