

June 26, 2008

VIA U.S. MAIL AND FAX (305)947-1734

Gregory R. Andrews  
Executive Vice President and Chief Financial Officer  
Equity One, Inc.  
1600 N.E. Miami Gardens Drive  
North Miami Beach, FL 33179

Re: Equity One, Inc  
File No. 001-13499  
Form 10-K for Fiscal Year Ended  
December 31, 2007  
Form 10-Q for the Quarterly Period Ended  
March 31, 2008

Dear Mr. Andrews:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody  
Accounting Branch Chief