

Mail Stop 3010

September 1, 2009

VIA U.S. MAIL AND FAX (904) 634-3428

Mr. Martin E. Stein  
Chief Executive Officer  
Regency Centers, L.P.  
One Independent Drive, Suite 114  
Jacksonville, FL 32202

**Re: Regency Centers, L.P.  
Form 10-K for the year ended December 31, 2008  
Filed March 17, 2009  
File No. 000-24763**

Dear Mr. Stein:

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

Sincerely,

Daniel L. Gordon  
*Branch Chief*