



DIVISION OF
CORPORATION FINANCE

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

July 22, 2014

Via E-mail

Martin E. Stein, Jr.
Chief Executive Officer
Regency Centers Corporation
One Independent Drive, Suite 114
Jacksonville, FL 32202

**Re: Regency Centers Corporation
Form 10-K for the Fiscal Year Ended December 31, 2013
Filed February 19, 2014
File No. 001-12298**

**Regency Centers, L.P.
Form 10-K for the Fiscal Year Ended December 31, 2013
Filed February 19, 2014
File No. 000-24763**

Dear Mr. Stein:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Stacie D. Gorman

Stacie Gorman
Senior Counsel