



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