



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

August 17, 2017

Via E-mail

Mr. Robert F. Barton  
Chief Financial Officer  
American Assets Trust, Inc.  
11455 El Camino Real, Suite 200  
San Diego, CA 92130

**Re: American Assets Trust, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Filed February 17, 2017**  
**File No. 001-35030**

Dear Mr. Barton:

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/ Kristi Marrone

Kristi Marrone  
Staff Accountant  
Office of Real Estate and  
Commodities