



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

June 25, 2018

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  
Filed February 16, 2018  
Form 8-K  
Filed May 1, 2018  
File No. 001-35030**

Dear Mr. Barton:

We have completed our review of your filings. 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/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate and  
Commodities