



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

DIVISION OF
CORPORATION FINANCE

May 13, 2024

Steven T. Gallagher
Chief Accounting Officer
Brixmor Property Group Inc.
450 Lexington Avenue
New York, NY 10017

Re: Brixmor Property Group Inc.
Form 10-K for the year ended December 31, 2023
Filed February 12, 2024
Form 8-K
Filed February 12, 2024
File No. 001-36160

Dear Steven T. Gallagher:

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,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Michael E. McTiernan