



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

September 20, 2017

Via E-mail

Mr. Robert G. O'Brien  
Chief Financial Officer  
Forest City Realty Trust, Inc.  
50 Public Square, Terminal Tower Suite 1100  
Cleveland, OH 44113

**Re: Forest City Realty Trust, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Filed February 27, 2017**  
**File No. 1-37671**

Dear Mr. O'Brien:

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/ Wilson K. Lee

Wilson K. Lee  
Senior Staff Accountant  
Office of Real Estate & -  
Commodities