

Mail Stop 4561

September 17, 2007

VIA U.S. MAIL AND FAX (301) 998-3700

Larry E. Finger  
Chief Financial Officer  
Federal Realty Investment Trust  
1626 East Jefferson Street  
Rockville, MD 20852

**Re: Federal Realty Investment Trust  
Form 10-K for Fiscal Year Ended  
December 31, 2006  
Filed March 1, 2007  
Form 10-Q for Quarterly Period Ended  
March 31, 2007  
Filed May 2, 2007  
File No. 1-07533**

Dear Mr. Finger:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn  
Senior Assistant Chief  
Accountant