



DIVISION OF  
CORPORATION FINANCE

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

May 14, 2021

Daniel Guglielmono  
Executive Vice President - Chief Financial Officer  
FEDERAL REALTY INVESTMENT TRUST  
909 Rose Avenue, Suite 200  
North Bethesda , Maryland 20852

**Re: FEDERAL REALTY INVESTMENT TRUST**  
**Form 10-K for Fiscal Year Ended December 31, 2020**  
**Filed February 11, 2021**  
**File No. 001-07533**

Dear Mr. Guglielmono:

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,

Division of Corporation Finance  
Office of Real Estate & Construction