



DIVISION OF
CORPORATION FINANCE

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

May 14, 2021

Daniel Guglielmone
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. Guglielmone:

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