
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

FORM 11-K/A
Amendment No. 2

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2007

or

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number 1-12298

A. Full title of the plan and the address of the plan, if different from that of the issuer below:

REGENCY CENTERS 401(k) PROFIT SHARING PLAN

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

REGENCY CENTERS CORPORATION
One Independent Drive, Suite 114
Jacksonville, Florida 32202
(904) 598-7000

EXPLANATORY NOTE

The Registrant has amended the Form 11-K/A to provide the report date referenced in the consent from KPMG LLP. Except for the revised consent, this Amendment No. 2 does not amend the Registrant's previously filed Form 11-K/A. See Exhibit 23.

Consent of Independent Registered Public Accounting Firm

The Board of Directors
Regency Centers Corporation:

We consent to the incorporation by reference in the Registration Statement (File No. 333-149872) on Form S-8 dated March 21, 2008 of Regency Centers Corporation of our report dated June 25, 2008, relating to the statements of net assets available for benefits of the Regency Centers 401(k) Profit Sharing Plan as of December 31, 2007 and 2006, the related statement of changes in net assets available for benefits for the year ended December 31, 2007, and the related Supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2007, which report appears in the Form 11-K/A of the Regency Centers 401(k) Profit Sharing Plan.

/s/ KPMG LLP

June 25, 2008
Jacksonville, Florida
Certified Public Accountants