



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

May 23, 2016

Via E-mail

Ms. Lisa Palmer  
Chief Financial Officer  
Regency Centers Corporation  
One Independent Drive, Suite 114  
Jacksonville, FL 32202

**Re: Regency Centers Corporation  
Form 10-K for the fiscal year ended December 31, 2015  
Filed February 18, 2016  
File No. 001-12298**

**Regency Centers, L.P.  
Form 10-K for the fiscal year ended December 31, 2015  
Filed February 18, 2016  
File No. 000-24763**

Dear Ms. Palmer:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone  
Staff Accountant  
Office of Real Estate and  
Commodities