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

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported) March 12, 2009**

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**REGENCY CENTERS CORPORATION**

(Exact name of registrant as specified in its charter)

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**Florida**  
(State or other jurisdiction  
of incorporation)

**001-12298**  
(Commission File Number)

**59-3191743**  
(IRS Employer  
Identification No.)

**One Independent Drive, Suite 114**  
**Jacksonville, Florida**  
(Address of principal executive offices)

**32202**  
(Zip Code)

**Registrant's telephone number including area code: (904)-598-7000**

**Not Applicable**  
(Former name or former address, if changed since last report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02: Disclosure of Results of Operations and Financial Condition**

Regency Centers Corporation (the "Company") issued a press released dated March 12, 2009 that revised previously announced results for the year ended December 31, 2008 and updated information that was previously disclosed regarding the Company's financial statements filed in our 2008 third quarter Form 10-Q. The press release is furnished as Exhibit 99.1 to this Current Report on Form 8-K.

**Item 4.02(a): Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review**

As previously disclosed by the Company, in connection with the dissolution of two of its co-investment partnerships with Macquarie Countrywide Trust that had liquidation provisions permitting the distribution-in-kind of assets, the Company undertook a review of its accounting for the sale of real estate to those partnerships.

On March 12, 2009, after consulting with the staff of the U.S. Securities and Exchange Commission, the Company determined that the Company's consolidated financial statements for the three and nine months ended September 30, 2008 contained in its third quarter Form 10-Q should not be relied upon. The Company will file a Form 10-Q/A amending its 2008 third quarter Form 10-Q. The Company anticipates filing its 2008 Form 10-K with the SEC on a timely basis (due March 17, 2009).

The Company's press release dated March 12, 2009, that is furnished as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated herein, describes the corrections to the Company's financial statements.

The Audit Committee has discussed with KPMG LLP, the Company's independent registered public accounting firm, the conclusions of management and the matters disclosed in this Current Report on Form 8-K.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

Exhibit 99.1 Press release issued by Regency on March 12, 2009.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**REGENCY CENTERS CORPORATION**  
(registrant)

March 12, 2009

By: /s/ J. Christian Leavitt  
J. Christian Leavitt, Senior Vice President  
Finance and Principal Accounting Officer



**Regency Centers Corporation  
Press Release**

www.RegencyCenters.com

**CONTACT: LISA PALMER  
(904) 598-7636**

**Regency Centers Announces Changes to  
Preliminary 2008 Results**

For Immediate Release

**Jacksonville, Fla. (March 12, 2009)** — Regency Centers Corporation announced today that it is revising previously announced results for the year ended December 31, 2008. Net income for 2008 that was previously reported on a preliminary basis is expected to be reduced by \$12.8 million.

After seeking guidance from the staff of the Securities and Exchange Commission (SEC) regarding an accounting matter for which there was no clear interpretive authority, Regency has concluded that it will adopt and apply a more restrictive method of deferred gain recognition on partial sales of properties to co-investment partnerships that provide for a distribution-in-kind of assets upon liquidation.

Regency intends to file its Form 10-K for the year ended December 31, 2008 with the SEC on or before March 17, 2009 reflecting this more restrictive method of recognizing deferred gains. Regency will also file an amendment to its 2008 third quarter Form 10-Q. The revised accounting treatment has no impact on the cash proceeds received by Regency from sales to co-investment partnerships and creates no additional balance sheet liabilities.

This more restrictive method of recognizing deferred gains will be applied retrospectively from the inception of the co-investment partnerships. The Company will show the cumulative effect of the correction for all years through January 1, 2006 by making certain adjustments including to the opening balance of retained earnings and stockholders' equity in the 2008 Form 10-K. These adjustments will reduce the opening balance of retained earnings/stockholders' equity as of January 1, 2006 by \$27.6 million or 1.5% of total stockholders' equity. The summary financial information for the Company's five year tables in its 2008 Form 10-K will also be adjusted to reflect the effect on those years and the cumulative effect of the correction for prior periods.

**Regency Centers Corporation (NYSE: REG)**

Regency is the leading national owner, operator, and developer of grocery-anchored and community shopping centers. At December 31, 2008, the Company owned 440 retail properties, including those held in co-investment partnerships. Including tenant-owned square footage, the portfolio encompassed 58.4 million square feet located in top markets throughout the United States. Since 2000 Regency has developed 195 shopping centers, including those currently in-process, representing an investment at completion of nearly \$3.0 billion. Operating as a fully integrated real estate company, Regency is a qualified real estate investment trust that is self-administered and self-managed.

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Forward-looking statements involve risks and uncertainties. Actual future performance, outcomes and results may differ materially from those expressed in forward-looking statements. Please refer to the documents filed by Regency Centers Corporation with the SEC, specifically the most recent reports on Forms 10-K and 10-Q, which identify important risk factors which could cause actual results to differ from those contained in the forward-looking statements.