

[GRAPHIC OMITTED]
:FOLEY

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January 6, 2005

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VIA EDGAR

Ms. Christina Chalk, Special Counsel
Securities and Exchange Commission
Division of Corporation Finance
Office of Mergers and Acquisitions
450 Fifth Street, N.W.
Washington, DC 20549

Re: Regency Centers Corporation
Schedule TO-I/A filed January 5, 2005
SEC File No. 5-42731

Dear Ms. Chalk:

This letter is in response to our telephone conversations earlier today concerning Regency's Schedule TO-I/A filed yesterday. Contemporaneously herewith, Regency is filing Amendment No. 2 to Schedule TO in response to your comment on the new disclosures about dispute resolution.

As indicated in Amendment No. 2, the last paragraph under "Dispute Resolution" on page 17 of the Offer to Exchange has been amended to read in full as follows (new language is double-underlined, and deleted language is stricken through in non-EDGAR version):

"Claims under federal securities law may not be subject to mandatory arbitration, as the Securities and Exchange Commission deems the attempt to limit judicial remedies to be against public policy and therefore unenforceable."

Regency is disseminating later today to all eligible participants a full copy of the Supplement filed yesterday, with the new language above substituted for the language set forth in yesterday's filing on page 17.

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If you have any further questions, please do not hesitate to contact me.

Very truly yours,

/s/ Linda Y. Kelso

Linda Y. Kelso

LYK/bmj

cc: Mr. J. Christian Leavitt
Mr. Brian Fraser
Ms. Jamie Fegan Conroy
Ms. Celia Paulk