

May 14, 2021

Daniel Guglielmone  
Executive Vice President - Chief Financial Officer  
FEDERAL REALTY INVESTMENT TRUST  
909 Rose Avenue, Suite 200  
North Bethesda , Maryland 20852

INVESTMENT TRUST

Fiscal Year Ended December 31, 2020  
2021

Re: FEDERAL REALTY

Form 10-K for

Filed February 11,

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