

Mail Stop 4561

September 17, 2007

VIA U.S. MAIL AND FAX (301) 998-3700

Larry E. Finger
Chief Financial Officer
Federal Realty Investment Trust
1626 East Jefferson Street
Rockville, MD 20852

**Re: Federal Realty Investment Trust
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed March 1, 2007
Form 10-Q for Quarterly Period Ended
March 31, 2007
Filed May 2, 2007
File No. 1-07533**

Dear Mr. Finger:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn
Senior Assistant Chief
Accountant