

# LATHAM & WATKINS<sup>LLP</sup>

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August 16, 2018

## Via EDGAR

Erin E. Martin  
Legal Branch Chief  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
Division of Corporation Finance | Office of Real Estate & Commodities  
100 F Street, N.E.  
Washington, D.C. 20549

File No. 060896-0001

**Re: Phillips Edison & Company, Inc.  
Registration Statement on Form S-4  
Filed August 6, 2018  
File No. 333-226625**

Dear Ms. Martin:

In response to the comments received telephonically on August 9, 2018 from the staff (the “*Staff*”) of the Division of Corporation Finance of the United States Securities and Exchange Commission (the “*Commission*”) regarding the registration statement on Form S-4 filed by Phillips Edison & Company, Inc. (the “*Company*”) on August 6, 2018 (the “*Registration Statement*”), we hereby confirm that: (i) the opinion of Latham & Watkins LLP as to REIT matters in respect of the Company will be filed as Exhibit 8.1 in connection with Amendment No. 1 to the Registration Statement (“*Amendment No. 1*”) and (ii) the opinion of Hogan Lovells LLP as to REIT matters in respect of Phillips Edison Grocery Center REIT II, Inc. will be filed as Exhibit 8.2 in connection with Amendment No. 1. Please note that Phillips Edison & Company, Inc. proposes to file via EDGAR Amendment No. 1 on or around August 24, 2018.

We also have enclosed a written statement from the Company acknowledging that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;



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- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

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Please do not hesitate to contact me by telephone at (213) 891-8371 or by fax at (213) 891-8763 with any questions or comments regarding this correspondence.

Very truly yours,

/s/ Julian T.H. Kleindorfer

Julian T.H. Kleindorfer  
of LATHAM & WATKINS LLP

cc: Jeffrey S. Edison, Phillips Edison & Company, Inc.  
Devin I. Murphy, Phillips Edison & Company, Inc.  
Tanya E. Brady, Phillips Edison & Company, Inc.

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