



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 9, 2009

Mail Stop 3010

*By U.S. Mail and facsimile to (512) 732-2450*

Mr. Jonathan A Graf, Executive Vice President and Chief Financial Officer  
American Campus Communities, Inc.  
805 Las Cimas Parkway, Suite 400  
Austin, TX 78746

**RE: American Campus Communities, Inc.**  
**File No. 001-32265**  
**Form 10-K for the year ended December 31, 2008**

Dear Mr. Graf:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Cicely LaMothe  
Branch Chief