

November 8, 2010

Mr. Mark J. Parrell  
Chief Financial Officer  
Equity Residential  
Two North Riverside Plaza  
Chicago, Illinois 60606

**Re: Equity Residential  
Form 10-K for the year ended 12/31/2009  
Filed 2/25/2010  
Proxy Statement on Schedule 14A  
Filed 4/15/2010  
File Nos. 001-12252**

Dear Mr. Mark J. Parrell:

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

Sincerely,

Cicely LaMothe  
Branch Chief