

Mail Stop 4561

April 23, 2009

VIA USMAIL and FAX (703) 329 - 1459

Mr. Thomas J. Sargeant  
Chief Financial Officer  
Avalonbay Communities, Inc.  
2900 Eisenhower Avenue, Suite 300  
Alexandria, Virginia 22314

**Re: Avalonbay Communities, Inc.  
Form 10-K for the year ended 12/31/2008  
Filed on 3/2/2009  
File No. 001-12672**

Dear Mr. Thomas J. Sargeant:

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