October 9, 2008

VIA U.S. MAIL AND FAX (650)494-8743

Mr. Michael T. Dance Executive Vice President, Chief Financial Officer Essex Property Trust, Inc. 925 East Meadow Drive Palo Alto, California 94303

Re: Essex Property Trust, Inc..

File No. 001-13106

Form 10-K for Fiscal Year Ended

December 31, 2007

Form 10-Q for the Quarterly Period Ended

March 31, 2008

Dear Mr. Dance:

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

Sincerely,

Kevin Woody Accounting Branch Chief