

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

DIVISION OF CORPORATION FINANCE

September 20, 2010

Michael T. Dance Chief Financial Officer Essex Property Trust, Inc. 925 East Meadow Drive Palo Alto, CA 94303

> Re: Essex Property Trust, Inc. Form 10-K for Fiscal Year Ended December 31, 2009 Filed February 26, 2010 Definitive Proxy Statement Filed March 22, 2010 File No. 001-13106

Dear Mr. Dance:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody Branch Chief