



DIVISION OF
CORPORATION FINANCE

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

May 4, 2011

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

**Re: Essex Property Trust, Inc.
Form 10-K for the fiscal year ended December 31, 2010
File No. 1-13106**

Dear Mr. Dance:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief