February 21, 2007

Mr. Thomas M. Herzog Chief Financial Officer AIMCO Properties, L.P. 4582 South Ulster Street Parkway, Suite 1100 Denver, CO 80237

Re: AIMCO Properties, L.P.

Form 10-K for the Fiscal Year Ended December 31, 2005

File No. 0-24497

Dear Mr. Herzog:

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

Cc: Miles Cortez