

Mail Stop 3010

January 21, 2010

VIA USMAIL and FAX (720) 493-6549

Mr. Paul Beldin  
Senior Vice President and Chief Accounting Officer  
AIMCO Properties, L.P.  
4582 South Ulster Street Parkway, Suite 1100  
Denver, Colorado 80237

**Re: AIMCO Properties, L.P.**  
**Form 10-K for the year ended 12/31/2008**  
**Filed 2/27/2009**  
**File Nos. 000-24497**

Dear Mr. Paul Beldin:

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

Sincerely,

Cicely LaMothe  
Branch Chief