

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

April 19, 2011

Terry Considine Chief Executive Officer Apartment Investment & Management Co. 4582 South Ulster Street Parkway Denver, CO 80237

Re: Apartment Investment & Management Co.

Form 10-K for the Fiscal Year Ended December 31, 2010

File No. 001-13232

AIMCO Properties LP

Form 10-K for the Fiscal Year Ended December 31, 2010

File No. 000-24497

Dear Mr. Considine:

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

Sincerely,

p.p. Cicely LaMothe Senior Assistant Chief Accountant