

Mail Stop 3010

June 17, 2009

Mr. Christopher J. Papa  
Executive Vice President and Chief Financial Officer  
Post G.P. Holdings, Inc.  
4401 Northside Parkway, Suite 800  
Atlanta, GA 30327

**Re: Post Apartment Homes, L.P.**  
**Form 10-K for the Year Ended December 31, 2008**  
**Filed March 2, 2009**  
**Form 10-Q for the Period Ended March 31, 2009**  
**Filed May 11, 2009**  
**File No. 0-28226**

Dear Mr. Papa:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant