

Mail Stop 4561

July 17, 2008

VIA USMAIL and FAX (704) 552-8527

Mr. Weston M. Andress  
Chief Financial Officer of Colonial Properties Trust  
Colonial Realty Limited Partnership  
2101 Sixth Avenue North, Suite 750  
Birmingham, Alabama 35203

**Re: Colonial Realty Limited Partnership  
Form 10-K for the year ended December 31, 2007  
Filed on February 29, 2008  
File No. 000-20707**

Dear Mr. Weston Andress:

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