

October 9, 2008

VIA U.S. MAIL AND FAX (650)494-8743

Mr. Michael T. Dance
Executive Vice President, Chief Financial Officer
Essex Portfolio, L.P.
925 East Meadow Drive
Palo Alto, California 94303

Re: Essex Portfolio, L.P.
File No. 333-44467-1
Form 10-K for Fiscal Year Ended
December 31, 2007
Form 10-Q for the Quarterly Period Ended
March 31, 2008

Dear Mr. Dance:

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

Sincerely,

Kevin Woody
Accounting Branch Chief