

Mail Stop 4561

August 7, 2006

Mr. Lawrence E. Kreider  
Chief Financial Officer  
Affordable Residential Communities, Inc.  
7887 East Belleview Avenue  
Suite 200  
Englewood, CO 80111

**Re:           Affordable Residential Communities, Inc.  
          Form 10-K for the Year Ended December 31, 2005  
          Filed March 22, 2006  
          File No. 001-31987**

Dear Mr. Kreider:

We have completed our review of the forms listed above and related filings and have no further comments at this time.

Sincerely,

Steven Jacobs  
Accounting Branch Chief