

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