

July 11, 2007

Mail Stop 4561

Via U.S. Mail and Fax (720) 283-2451

Mr. Christopher D. Genry
Chief Financial Officer
United Dominion Realty Trust, Inc.
1745 Shea Center Drive, Suite 200
Highlands Ranch, CO 80129

**RE: United Dominion Realty Trust, Inc.
 Form 10-K for the fiscal year ended December 31, 2005
 Filed March 7, 2006
 File No. 1-10524**

Dear Mr. Genry:

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

Sincerely,

Daniel L. Gordon
Branch Chief