

Mail Stop 4561

April 15, 2008

Mr. Thomas W. Toomey  
Chief Executive Officer and President  
UDR, Inc.  
1745 Shea Center Drive  
Suite 200  
Highlands Ranch, Colorado 80129

**Re: UDR, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed 2/26/08**  
**File No. 001-10524**

Dear Mr. Toomey:

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 Gordon  
Branch Chief

