



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3010

May 28, 2009

Mr. David L. Messenger
Senior Vice President and Chief Financial Officer
UDR, Inc.
1745 Shea Center Drive, Suite 200
Highlands Ranch, CO 80129

Re: UDR, Inc.
Annual Report on Form 10-K
Filed February 26, 2009
File No. 001-10524

Dear Mr. Messenger:

We have completed our review of your Annual Report on Form 10-K and related filings and have no further comments at this time.

Sincerely,

Duc Dang
Attorney-Advisor