



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