

Mail Stop 3233

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

October 16, 2018

Via Email
Mr. Joseph D. Fisher
Chief Financial Officer
UDR, Inc.
1745 Shea Center Drive, Suite 200
Highlands Ranch, CO 80129

Re: UDR, Inc.
United Dominion Realty, L.P.
Form 10-K for the fiscal year ended December 31, 2017
Filed February 20, 2018
File Nos. 001-10524 and 333-156002-01

Dear Mr. Fisher:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone Staff Accountant Office of Real Estate and Commodities