

Mail Stop 4561

October 2, 2008

Via U.S. Mail and Facsimile

Mr. Thomas P. Heneghan
Chief Executive Officer
Equity LifeStyle Properties, Inc.
Two North Riverside Plaza, Suite 800
Chicago, IL 60606

**Re: Equity LifeStyle Properties, Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed February 28, 2008
Proxy Statement on Schedule 14A
Filed March 31, 2008
File No. 001-11718**

Dear Mr. Heneghan:

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

Sincerely,

Michael McTiernan
Special Counsel