



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

May 17, 2017

Via E-mail

Paul Seavey  
Chief Financial Officer  
Equity LifeStyle Properties, Inc.  
Two North Riverside Plaza, Suite 800  
Chicago, IL 60606

**Re: Equity LifeStyle Properties, Inc.  
Form 10-K  
Filed February 22, 2017  
Form 10-Q  
Filed May 3, 2017  
Form 8-K  
Filed January 24, 2017  
File No. 001-11718**

Dear Mr. Seavey:

We have completed our review of your filings. 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/ Eric McPhee

Eric McPhee  
Senior Staff Accountant  
Office of Real Estate and  
Commodities