

July 22, 2008

Mail Stop 4561

Mr. Christopher J. Papa  
Chief Financial Officer  
Post Properties, Inc.  
4401 Northside Parkway, Suite 800  
Atlanta, GA 30327

Re: Post Properties, Inc.  
Form 10-K for the year ended December 31, 2007  
Form 10-Q for the quarter ended March 31, 2008  
File No. 1-12080

Dear Mr. Papa:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant