

December 5, 2007

Mail Stop 3561

*By U.S. Mail and facsimile to (312) 526-0696*

Bruce Strohm  
Executive Vice-President and General Counsel  
Equity Residential  
Two North Riverside Plaza  
Chicago, IL 60606

**Re: Equity Residential  
Definitive 14A  
Filed April 16, 2007  
File No. 1-12252**

Dear Mr. Strohm:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letters or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3357 with any questions.

Sincerely,

Pam Howell  
Special Counsel