

Mail Stop 4561

April 28, 2008

Via U.S. Mail and Facsimile 901.682.6667

Mr. Simon R.C. Wadsworth
Chief Financial Officer
Mid-America Apartment Communities, Inc.
6584 Poplar Avenue
Suite 300
Memphis, TN 38138

**Re: Mid-America Apartment Communities, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 27, 2008
File No. 001-12762**

Dear Mr. Wadsworth:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief