

March 7, 2008

Mail Stop 4561

Keith R. Guericke  
Chief Executive Officer and President  
Essex Property Trust, Inc.  
925 East Meadow Drive  
Palo Alto, California 94303

**Re: Essex Property Trust, Inc.  
Definitive 14A  
Filed April 3, 2007  
File No. 001-13106**

Dear Mr. Guericke:

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 letter 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) 551-3401.

Sincerely,

Jennifer Gowetski  
Attorney-Advisor

cc: Stephen Schrader, Esq. (*via facsimile*)  
Baker & McKenzie, LLP