



DIVISION OF  
CORPORATION FINANCE

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

May 4, 2011

Mr. Michael T. Dance  
Essex Property Trust, Inc.  
925 East Meadow Drive  
Palo Alto, CA 94303

**Re: Essex Property Trust, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2010**  
**File No. 1-13106**

Dear Mr. Dance:

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

Sincerely,

Kevin Woody  
Branch Chief