



DIVISION OF
CORPORATION FINANCE

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

April 19, 2011

Terry Considine
Chief Executive Officer
Apartment Investment & Management Co.
4582 South Ulster Street Parkway
Denver, CO 80237

**Re: Apartment Investment & Management Co.
Form 10-K for the Fiscal Year Ended December 31, 2010
File No. 001-13232**

**AIMCO Properties LP
Form 10-K for the Fiscal Year Ended December 31, 2010
File No. 000-24497**

Dear Mr. Considine:

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

Sincerely,

p.p. Cicely LaMothe
Senior Assistant Chief Accountant