

November 8, 2010

Mr. Mark J. Parrell
Chief Financial Officer
ERP Operating Limited Partnership
Two North Riverside Plaza
Chicago, Illinois 60606

Re: ERP Operating Limited Partnership
Form 10-K for the year ended 12/31/2009
Filed 2/25/2010
File Nos. 000-24920

Dear Mr. Mark J. Parrell:

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

Sincerely,

Cicely LaMothe
Branch Chief