October 2, 2008

Via U.S. Mail and Facsimile

Mr. Thomas P. Heneghan Chief Executive Officer Equity LifeStyle Properties, Inc. Two North Riverside Plaza, Suite 800 Chicago, IL 60606

Re: Equity LifeStyle Properties, Inc.

Form 10-K for the fiscal year ended December 31, 2007

Filed February 28, 2008

Proxy Statement on Schedule 14A

Filed March 31, 2008 File No. 001-11718

Dear Mr. Heneghan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael McTiernan Special Counsel