

February 22, 2007

Mail Stop 4561

VIA U.S. MAIL AND FAX (312)279-1710

Michael B. Berman  
Executive Vice President and Chief Financial Officer  
Equity Lifestyle Properties, Inc.  
Two North Riverside Plaza  
Chicago, Illinois 60606

Re: Equity Lifestyle Properties Inc.  
Form 10-K for the year ended December 31, 2005  
File no. 001-11718

Dear Mr. Berman:

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

Sincerely,

Robert F. Telewicz Jr.  
Senior Staff Accountant