



DIVISION OF
CORPORATION FINANCE

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

May 12, 2014

Via E-mail

Mr. Paul Seavey
Chief Financial Officer
Equity LifeStyle Properties, Inc.
Two North Riverside Plaza
Suite 800
Chicago, IL 60606

**Re: Equity LifeStyle Properties, Inc.
Form 10-K for year ended December 31, 2013
Filed on February 24, 2014
File No. 001-11718**

Dear Mr. Seavey:

We have reviewed your response letter dated May 5, 2014 and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filings, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendments to your filings and the information you provide in response to this comment, we may have additional comments.

Form 10-K for the year ended December 31, 2013

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 31

Results of Operations, page 34

1. We note your response to our prior comment one. In future periodic filings, please also quantitatively reconcile Income from property operations to Income from continuing operations before equity in income of unconsolidated joint ventures. Additionally, please revise your disclosure to refer to Income from property operations, excluding deferrals and Income from property operations as non-GAAP measures. Please refer to Item 10(e) of Regulation S-K.

Mr. Paul Seavey
Equity LifeStyle Properties, Inc.
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You may contact Jennifer Monick, Senior Staff Accountant, at 202-551-3295 or the undersigned at 202-551-3629 if you have questions.

Sincerely,

/s/ Kevin Woody

Kevin Woody
Branch Chief