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 the fiscal year ended December 31, 2017 Filed February 28, 2018 File No. 001-11718 Dear Mr. Seavey: We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff. Sincerely, /s/ Wilson K. Lee Wilson K. Lee

Accountant

Estate and

Senior Staff

Office of Real

Commodities