



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

April 10, 2017

Via E-Mail

Ms. Angela L. Kleiman
Chief Financial Officer
Essex Property Trust, Inc.
1100 Park Place, Suite 200
San Mateo, California 94403

**Re: Essex Property Trust, Inc.
Form 10-K for the fiscal year ended December 31, 2016
Filed on February 24, 2017
File No. 001-13106**

**Essex Portfolio, L.P.
Form 10-K for the fiscal year ended December 31, 2016
Filed on February 24, 2017
File No. 333-44467**

Dear Ms. Kleiman:

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/ Jennifer Monick

Jennifer Monick
Assistant Chief Accountant
Office of Real Estate and
Commodities