



DIVISION OF  
CORPORATION FINANCE

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

June 16, 2025

H. Lynn C. Stanfield  
Chief Financial Officer  
Apartment Investment and Management Company  
4582 South Ulster Street, Suite 1450  
Denver, CO 80237

**Re: Apartment Investment and Management Company**  
**Form 10-K for the year ended December 31, 2024**  
**Form 8-K filed February 24, 2025**  
**File No. 001-13232**

Dear H. Lynn C. Stanfield:

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,

Division of Corporation Finance  
Office of Real Estate & Construction