



DIVISION OF  
CORPORATION FINANCE

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

July 12, 2010

Bryce Blair  
Chief Executive Officer  
Avalonbay Communities, Inc.  
Ballston Tower  
671 N. Glebe Rd, Suite 800  
Arlington, Virginia 22203

**Re: Avalonbay Communities, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**Proxy Statement on Schedule 14A**  
**Filed March 31, 2010**  
**File No. 001-12672**

Dear Mr. Blair:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant