



DIVISION OF
CORPORATION FINANCE

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

March 28, 2011

Via U.S. Mail and Facsimile 703.329.9130

Thomas J. Sargeant
Chief Financial Officer
AvalonBay Communities, Inc.
671 N. Glebe Road, Suite 800
Arlington, VA 22203

**Re: AvalonBay Communities, Inc.
Form 10-K for fiscal year ended December 31, 2010
Filed February 23, 2011
File No. 1-12672**

Dear Mr. Sargeant:

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

Sincerely,

Kevin Woody
Accounting Branch Chief