



DIVISION OF
CORPORATION FINANCE

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

January 29, 2025

A. Clay Holder
Chief Financial Officer
Mid-America Apartment Communities, Inc.
Mid-America Apartments, L.P.
6815 Poplar Avenue, Suite 500
Germantown, Tennessee, 38138

**Re: Mid-America Apartment Communities, Inc.
Mid-America Apartments, L.P.
Form 10-K for Fiscal Year Ended December 31 2023
File Nos. 001-12762 and 333-190028-01**

Dear A. Clay Holder:

We have completed our review of your filing. 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

cc: Robert DelPriore