

**MID-AMERICA APARTMENT COMMUNITIES, INC.**  
**PROPERTY LEVEL BONUS EXPENSE RECLASS**

Effective July 1, 2007, Mid-America reclassified property level bonus expense from Property Management Expense to Property Operating Expense on its Condensed Consolidated Statements of Operations. The reclass was made in both current and prior periods.

Below are the amounts that were reclassified for the three and nine months ending September 30, 2007 and 2006:

	<b>Three Months Ended</b>		<b>Nine Months Ended</b>	
	<b>September 30,</b>		<b>September 30,</b>	
	<b>2007</b>	<b>2006</b>	<b>2007</b>	<b>2006</b>
Property level bonus expense				
Same store	\$ 344,166	\$ 331,809	\$ 954,984	\$ 1,157,430
Total Mid-America	\$ 385,330	\$ 358,299	\$ 1,056,603	\$ 1,252,754