

Mail Stop 4561

January 10, 2008

VIA USMAIL and FAX (816) 472 - 5794

Mr. Mark A. Peterson  
Vice President and Chief Financial Officer  
Entertainment Properties Trust  
30 W. Pershing Road, Suite 201  
Kansas City, Missouri 64108

**Re: Entertainment Properties Trust  
Form 10-K for the year ended 12/31/2006  
Filed on 2/28/2007  
File No. 001-13561**

Dear Mr. Mark A. Peterson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Van Doorn  
Senior Assistant Chief Accountant