



DIVISION OF
CORPORATION FINANCE
Mail Stop 3010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 8, 2009

VIA USMAIL and FAX (212) 894-5912

Mr. Michael L. Ashner
Chief Executive Officer
Winthrop Realty Trust
7 Bulfinch Place, Suite 500
Boston, Massachusetts 02114

Re: Winthrop Realty Trust
Form 10-K for the year ended 12/31/2008
Filed March 17, 2009
Definitive Proxy Statement on Schedule 14A
Filed April 21, 2009
Form 10-K for the year ended 12/31/2007
Filed March 17, 2008
File No. 001-06249

Dear Mr. Ashner:

We have completed our reviews of the above-referenced filings and do not, at this time, have any further comments.

Sincerely,

Tom Kluck
Legal Branch Chief

cc: David A. Pentlow
Katten Muchin Rosenman LLP (via facsimile)