

Mail Stop 3010

August 11, 2009

VIA U.S. MAIL AND FAX (215) 546-7311

Mr. Edward A. Glickman  
President and Chief Operating Officer  
Pennsylvania Real Estate Investment Trust  
200 South Broad Street  
Philadelphia, PA 19102

**Re: Pennsylvania Real Estate Investment Trust  
Form 10-K for the year ended December 31, 2008  
Filed March 2, 2009  
File No. 001-06300**

Dear Mr. Glickman:

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

Sincerely,

Daniel L. Gordon  
*Branch Chief*