

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

December 31, 2019

Joseph F. Coradino Chief Executive Officer PENNSYLVANIA REAL ESTATE INVESTMENT TRUST One Commerce Square 2005 Market Street, Suite 1000 Philadelphia, PA 19103

> Re: PENNSYLVANIA REAL ESTATE INVESTMENT TRUST Registration Statement on Form S-3 Filed December 20, 2019 File No. 333-235644

Dear Mr. Coradino:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Ruairi Regan at (202) 551-3269 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Elizabeth A. Diffley, Esq.