



**ENTERTAINMENT
PROPERTIES TRUST**

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CHAIRMAN'S
CORRESPONDENCE UNIT

April 3, 2007

Chairman Christopher Cox
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Office of Investor Education and Assistance

Dear Chairman Cox:

I am the President and Chief Executive Officer of Entertainment Properties Trust. We are a member of the New York Stock Exchange; our ticker symbol is EPR. There are been some recent developments that I feel the need to bring to your attention.

As a member of the New York Stock Exchange (NYSE), my company is required to meet very strict corporate governance and financial standards. We are very proud that we have met all of the qualifications necessary to become a part of the NYSE. The three-letter ticker symbol is an obvious indicator of a company's status, as NASDAQ companies have previously used four or five-letter tickers. This is a very important distinction and Delta Financial Corporation's recent acquisition of DCF as their NASDAQ ticker undermines the current standards.

It is very important to me that you take the steps necessary to separate the many exchanges available by the use of different numbers of letters, which has been the standard protocol. Please remedy this grievous action by DCF and protect the integrity of the current New York Stock Exchange companies.

Sincerely,

David M. Brain
President and CEO
Entertainment Properties Trust

cc: Commissioner Paul Atkins, Commissioner Roel Campos, Commissioner Annette Nazareth and Commissioner Kathleen Casey