



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

May 24, 2016

Via E-mail

Mr. Mark A. Peterson  
Senior Vice President, Chief Financial Officer and Treasurer  
EPR Properties  
909 Walnut Street, Suite 200  
Kansas City, MO 64106

**Re: EPR Properties**  
**Form 10-K for the Year Ended December 31, 2015**  
**Filed February 25, 2016**  
**Form 10-Q for the Period Ended March 31, 2016**  
**Filed April 29, 2016**  
**File No. 001-13561**

Dear Mr. Peterson:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate  
& Commodities