

Mail Stop 4561

November 2, 2006

Mr. J. Patrick O'Grady
Chief Financial Officer
GMH Communities Trust
10 Campus Boulevard
Newtown Square, PA 19073

**Re: GMH Communities Trust
Form 10-K for the Fiscal Year Ended December 31, 2005
Form 10-Q for the Quarterly Period Ended March 31, 2006
Form 10-Q for the Quarterly Period Ended June 30, 2006
File No. 1-32290**

Dear Mr. O'Grady:

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

Sincerely,

Jorge Bonilla
Senior Staff Accountant