



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 4561

January 20, 2009

Randall H. Brown, Chief Financial Officer  
Education Realty Trust, Inc.  
530 Oak Court Drive, Ste. 300  
Memphis, TN 38177

**Re: Education Realty Trust, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 4, 2008  
File No. 001-32417  
Proxy Statement on Schedule 14A  
Filed April 9, 2008  
File No. 001-32417**

Dear Mr. Brown:

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

Please contact Duc Dang, Staff Attorney, at (202) 551-3386 or the undersigned at (202) 551-3785 if you have any other questions.

Sincerely,

Karen Garnett  
Assistant Director