

Mail Stop 4561

February 11, 2008

Mr. Edward A. Glickman
President and Chief Operating Officer
Pennsylvania Real Estate Investment Trust
The Bellevue
200 South Broad Street
Philadelphia, PA 19102

**Re: Pennsylvania Real Estate Investment Trust
 Form 10-K for the year ended December 31, 2006
 Forms 10-Q for the quarters ended March 31, 2007, June 30, 2007, and
 September 30, 2007
 File No. 1-06300**

Dear Mr. Glickman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel L. Gordon
Branch Chief