

**LEGACY
HOTELS**

File No. 82-34729

REAL ESTATE INVESTMENT TRUST

July 30, 2007

Securities and Exchange Commission
Division of Corporation Finance
Office of International Corporate Finance
Judiciary Plaza
450 Fifth Street N.W.
Washington, D.C. 20549



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CORPORATE FINANCE

Re: Information Furnished Pursuant to Rule 12g3-2(b)(1)(iii) under the Securities Exchange Act of 1934, as Amended

Ladies and Gentlemen:

Legacy Hotels Real Estate Investment Trust (the "Trust") established an exemption from the reporting requirements of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), pursuant to Rule 12g3-2(b) under the Exchange Act on April 29, 2003. In connection with such exemption, each of the following additional documents, communications or information is furnished pursuant to Rule 12g3-2(b)(1)(iii):

Press Release of July 26, 2007

- **Legacy Hotels Real Estate Investment Trust Announces Second Quarter Financial Results Release Date**

The Trust is providing the enclosed documents, communications and information, and will provide future documents, communications and information, in reliance upon (1) Rule 12g3-2(b)(4) to the effect that such information and documents are not deemed to be "filed" with the Commission or otherwise subject to the liabilities of Section 18 of the Exchange Act and (2) Rule 12g3-2(b)(5) to the effect that the furnishing of such documents, communications and information shall not constitute an admission for any purpose that the Trust is subject to the Exchange Act.

PROCESSED

AUG 02 2007

**THOMSON
FINANCIAL**

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100 WELLINGTON ST. W. SUITE 1600, TD CENTRE
P.O. BOX 40, TORONTO, ONTARIO M5K 1B7

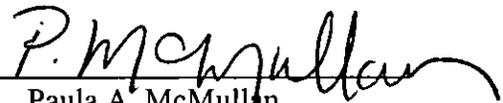
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July 30, 2007
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If you have any questions in connection with this submission, please communicate with our United States counsel, Robert P. Freeman, Esq., of Sidley Austin Brown & Wood, who may be contacted at 312/853-6099.

Very truly yours,
LEGACY HOTELS REAL ESTATE
INVESTMENT TRUST

By: 
Paula A. McMullan
Secretary

Enclosure



REAL ESTATE INVESTMENT TRUST

File No. 82-34729

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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

For immediate release

**LEGACY HOTELS REAL ESTATE INVESTMENT TRUST
ANNOUNCES SECOND QUARTER FINANCIAL RESULTS RELEASE DATE**

TORONTO, July 26, 2007 - Legacy Hotels Real Estate Investment Trust ("Legacy") (TSX: LGY.UN) will release its second quarter financial results on August 2, 2007 to be followed by a conference call that day at 10:30 am. (Eastern Time).

Investors are invited to access the call by dialing 416-641-6105 or 1-866-696-5895. You will be required to identify yourself and the organization on whose behalf you are participating. A recording of this call will be made available through to August 9, 2007. To access this recording, please dial 416-695-5800 or 1-800-408-3053 and use the reservation number 3230575.

A live audio webcast of this conference call will also be available via Legacy's website (www.legacyhotels.ca). An archived recording of the webcast will remain available on Legacy's website.

About Legacy Hotels Real Estate Investment Trust

Legacy is the largest Canadian lodging real estate investment trust, focused on the ownership of luxury and first-class hotels. With a presence across Canada and in two top U.S. markets, Legacy's portfolio of 25 hotels provides geographical diversification across major urban centres. The portfolio includes landmark properties such as Fairmont Le Château Frontenac, The Fairmont Royal York, The Fairmont Empress and The Fairmont Olympic Hotel, Seattle.

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Contact: Chantal Nappert
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