

Mail Stop 3010

April 1, 2010

Mr. Mark A. Peterson  
Chief Financial Officer  
Entertainment Properties Trust  
30 West Pershing Road, Suite 201  
Kansas City, Missouri 64108

**Re: Entertainment Properties Trust  
Form 10-K for the year ended December 31, 2008  
Filed February 24, 2009  
Schedule 14A  
Filed April 17, 2009  
Form 10-Q for the quarter ended March 31, 2009  
Filed May 7, 2009  
Form 10-Q for the quarter ended June 30, 2009  
Filed July 28, 2009  
Form 10-Q for the quarter ended September 30, 2009  
Filed November 5, 2009  
File No. 001-13561**

Dear Mr. Mark A. Peterson:

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

Sincerely,

Yolanda Crittendon  
Staff Accountant