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ENTERTAINMENT PROPERTIES TRUST
Form 8-K
September 27, 2004

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported):
SEPTEMBER 24, 2004

ENTERTAINMENT PROPERTIES TRUST

(Exact name of company as specified in its charter)

----- MARYLAND ----- (State or other jurisdiction of incorporation)	----- 1-13561 ----- (Commission file number)	----- 43-1790877 ----- (IRS Employer Identification Number)
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30 WEST PERSHING ROAD, SUITE 201, KANSAS CITY, MISSOURI 64108

(Address of principal executive offices) (Zip Code)

(816) 472-1700

(Registrant's telephone number, including area code)

NOT APPLICABLE
(Former name or former address if changed since last report)

THIS REPORT IS BEING FILED SOLELY FOR THE PURPOSE OF FILING EXHIBIT 8.1 TO
THE REGISTRANT'S REGISTRATION STATEMENT ON FORM S-3, REGISTRATION NO.
333-119160.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

EXHIBIT NO.	DOCUMENT
8.1	Opinion of Sonnenschein Nath & Rosenthal LLP dated September 24, 2004 regarding certain U.S. Federal Income Tax Matters in connection with the issuance and sale of common shares of

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beneficial interest registered under the Registrant's
Registration Statement on Form S-3, Registration No.
333-119160.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

Entertainment Properties Trust

Date: September 24, 2004

By: /s/ Fred L. Kennon

Fred L. Kennon
Vice President, Treasurer and
Chief Financial Officer