

March 4, 2010

Mail Stop 3010

Mr. Barry N. Berlin  
Chief Financial Officer  
PMC Commercial Trust  
17950 Preston Road, Suite 600  
Dallas, TX 75252

**Re: PMC Commercial Trust  
Form 10-K for the year ended December 31, 2008  
Filed March 16, 2009  
File No. 001-13610**

Dear Mr. Berlin:

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

Sincerely,

Daniel L. Gordon  
Branch Chief