

October 16, 2007

VIA U.S. MAIL AND FAX (205)969-3756

R. Steven Hamner
Executive Vice President and Chief Financial Officer
Medical Properties Trust, Inc.
100 Urban Center Drive, Suite 501
Birmingham, AL 35242

Re: Medical Properties Trust, Inc.
File No. 001-32559
Form 10-K for Fiscal Year Ended
December 31, 2006

Dear Mr. Hamner:

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

Sincerely,

Kevin Woody
Accounting Branch Chief