

PMC COMMERCIAL TRUST /TX  
Form 8-K  
December 17, 2008

**UNITED STATES  
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): December 16, 2008**

**PMC COMMERCIAL TRUST**  
(Exact name of registrant as specified in its charter)

<b>TEXAS</b> (State or other Jurisdiction of Incorporation)	<b>1-13610</b> (Commission File Number)	<b>75-6446078</b> (IRS Employer Identification No.)
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<b>17950 Preston Road, Suite 600, Dallas, TX</b> (Address of Principal Executive Offices)	<b>75252</b> (Zip Code)
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Registrant's telephone number, including area code: **(972) 349-3200**

**NONE**

(Former name or former address if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 7.01 Regulation FD Disclosure.**

On December 16, 2008, PMC Commercial Trust issued a press release announcing that its Board of Trust Managers (the Board ) declared a regular quarterly dividend of \$0.225 per common share, payable on January 12, 2009 to shareholders of record on December 31, 2008. In addition, the Board declared a 2008 year-end special dividend for common shareholders of \$0.14 per share.

The information disclosed under this Item 7.01, including exhibit 99.1 hereto, is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act ) or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as expressly set forth by specific reference in such a filing.

**Item 9.01 Financial Statements and Exhibits.**

99.1 Press Release dated December 16, 2008.\*

\* Furnished herewith

**SIGNATURE**

Pursuant to the requirements of Section 13 or 15 (d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: December 17, 2008

**PMC COMMERCIAL TRUST**

By: /s/ Barry N. Berlin  
Barry N. Berlin, Chief Financial Officer

**EXHIBIT INDEX**

99.1 Press Release dated December 16, 2008.\*

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