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Pioneer Floating Rate Trust  
Form CORRESP  
December 20, 2004

PIONEER FLOATING RATE TRUST  
60 State Street  
Boston, MA 02109

(617) 742-7825

December 20, 2004

VIA ELECTRONIC SUBMISSION

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: Pioneer Floating Rate Trust  
Request for acceleration of effective date of  
Registration Statement on Form N-2  
(File Nos. 333-119731 and 811-21654) —

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C under the Securities Act of 1933, Pioneer Floating Rate Trust (the "Registrant") hereby requests that the effective date of the Registrant's Registration Statement on Form N-2 (File Nos. 333-119731; 811-21654) be accelerated to 2:00 p.m. (Eastern time) on December 22, 2004, or as soon thereafter as possible.

PIONEER FLOATING RATE TRUST

By: /s/ Christopher J. Kelley  
Name: Christopher J. Kelley  
Title: Assistant Secretary