

Mail Stop 4561

December 7, 2006

Edward F. Lange, Jr.  
525 Market Street  
4th Floor  
San Francisco, CA 94105-2712

**Re: BRE Properties, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Forms 10-Q for Fiscal Quarters Ended March 31, 2006, June 30, 2006  
and September 30, 2006  
File No. 001-14306**

Dear Mr. Lange:

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

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3413 if you have questions.

Sincerely,

Cicely LaMothe  
Accounting Branch Chief