



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 22, 2011

Mr. John A. Schissel
Executive Vice President, Chief Financial Officer
BRE Properties, Inc.
525 Market Street, 4th Floor
San Francisco, California 94105-2712

Re: BRE Properties, Inc.
Form 10-K for the year ended 12/31/2010
Filed on 2/18/2011
File No. 001-14306

Dear Mr. John A. Schissel:

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