



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, 4<sup>th</sup> 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