

Mail Stop 3010

January 25, 2010

VIA USMAIL and FAX (610) 832 - 4919

Mr. Howard M. Sipzner  
Executive Vice President and Chief Financial Officer  
Brandywine Realty Trust  
555 East Lancaster Avenue  
Radnor, Pennsylvania 19087

**Re: Brandywine Realty Trust  
Form 10-K for the year ended December 31, 2008  
Filed on March 2, 2009  
File No. 001-09106**

Dear Mr. Howard M. Sipzner:

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 Wilson K. Lee at (202) 551-3468 or me at (202) 551-3472 if you have any additional questions.

Sincerely,

Yolanda Crittendon  
Staff Accountant