



DIVISION OF  
CORPORATION FINANCE

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

July 13, 2011

Via Facsimile 610.832.4919

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

**Re: Brandywine Realty Trust**  
**Form 10-K for fiscal year ended December 31, 2010**  
**Filed February 25, 2011**  
**File No. 1-9106**

**Brandywine Operating Partnership, L.P.**  
**Form 10-K for fiscal year ended December 31, 2010**  
**Filed February 25, 2011**  
**File No. 0-24407**

Dear Mr. Sipzner:

We have reviewed your response dated June 10, 2011 and have the following additional comments. In our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments. Please apply the comments noted below to the financial statements of both the company and your operating partnership.

Howard M. Sipzner  
Brandywine Realty Trust  
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Form 10-K for the fiscal year ended December 31, 2010

Item 2 - Properties, page 16

1. We note your response to comment 2 in our letter dated May 26, 2011. To the extent reflecting the impact of tenant concessions in your average rent disclosure would have a material impact on such disclosure, including with respect to analyzing period to period trends in changes in average rents, please revise your disclosure in future Exchange Act periodic reports to quantify the impact of concessions.

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

Comparison of twelve-months ended December 31, 2010 to the twelve months-ended December 31, 2009, page 50

2. We have considered your response to comment 8 in our letter dated May 26, 2011. We continue to believe that disclosure regarding your leasing activities for the period, including the volume of new and renewed leases, the related leasing and tenant-improvement costs, the relationship between new and renewal rent rates to prior leases, and the net absorption rate, would be useful to investors analyzing your other disclosure regarding your business, properties and results of operations. Please provide leasing disclosure in your future periodic reports.

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 42

Critical Accounting Policies and Estimates, page 44

Revenue Recognition

3. We note your response to prior comment 5 and reissue the comment in part. ASC 840-10-25-7 indicates for a lessor, minimum lease payments comprise the payments described in paragraphs 840-10-25-5 through 25-6. It is not clear how the conditions in the bullet points outlined in your response conform to the accounting literature describing what comprises a minimum lease payment. Please tell us the accounting literature relied upon to record deferred revenue and amortize such amounts to revenue over the lease term for certain improvement funded by tenants that are considered to be landlord assets. Please also tell us what you consider to be capital expenditures and what amounts paid by the lessee are similar to repairs and maintenance.

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You may contact Mark Rakip, Staff Accountant, at 202.551.3573 or the undersigned at 202.551.3413 if you have questions regarding the comments on the financial statements and related matters. Please contact Jerard Gibson, Attorney-Advisor, at 202.551.3473 or Mike McTiernan, Assistant Director at 202.551.3852 with any other questions.

Sincerely,

/s/ Cicely LaMothe

Cicely LaMothe  
Senior Assistant Chief Accountant