



DIVISION OF
CORPORATION FINANCE

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

August 15, 2019

Thomas E. Wirth
Chief Financial Officer
BRANDYWINE REALTY TRUST
2929 Walnut Street
Suite 1700
Philadelphia, PA 19104

Re: BRANDYWINE REALTY TRUST
Form 10-K for the year ended December 31, 2018
Filed February 22, 2019
File No. 001-09106

Dear Mr. Wirth:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the year ended December 31, 2018

Financial Statements

Note 3. Real Estate Investments, page F-29

1. With note your disclosure relating to your acquisition of complete ownership of the Austin Portfolio. Please tell us how you considered the requirements of Items 2.01 and 9.01)(a)-(b) of Form 8-K with respect to this acquisition.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Jorge Bonilla, Staff Accountant, at (202) 551-3414 or Daniel Gordon, Senior Assistant Chief Accountant, at (202) 551-3486 with any questions.

Thomas E. Wirth
BRANDYWINE REALTY TRUST
August 15, 2019
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Sincerely,

Division of Corporation Finance
Office of Real Estate and
Commodities