



DIVISION OF  
CORPORATION FINANCE

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

September 4, 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 completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities