

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

May 5, 2023

J. Christopher Douglas Chief Financial Officer Healthcare Realty Trust Incorporated 3310 West End Avenue Suite 700 Nashville, Tennessee 37203

> Re: Healthcare Realty Trust Incorporated Form 10-K for the fiscal year ended December 31, 2022 Response dated April 28, 2023 File No. 001-35568

Dear J. Christopher Douglas:

We have reviewed your April 28, 2023 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments 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 comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our April 17, 2023 letter.

Form 10-K for the year ended December 31, 2022

Same Store Cash NOI, page 43

- 1. We are considering your response to comment 3. In that regard, please address the following points:
 - Please provide us an expanded explanation of why you believe it would not be
 helpful to provide investors only same store disclosure for the Company's portfolio
 for the periods prior to the merger. In your response, tell us how your retroactive
 presentation of same store disclosure, as a result of the merger, is consistent with the
 objective of providing the operating results of your stabilized properties, which
 excludes properties that are acquired or disposed of during the year-over-year

J. Christopher Douglas Healthcare Realty Trust Incorporated May 5, 2023 Page 2

comparison period.

- Please tell us how you considered the effects of the merger on net income available to common shareholders and on each of the adjusting items used to calculate cash NOI. Absent consideration of the effects of the merger on these line items, please tell us how you determined that the pre-merger legacy HTA NOI adjustment and the proforma cash NOI measure are reliable.
- Please provide us an expanded discussion of why you believe it is critical to investors to present this information, clarifying what it is you are attempting to communicate to investors about your operations.

You may contact Paul Cline at 202-551-3851 or Isaac Esquivel at 202-551-3395 if you have any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction