



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

September 16, 2016

Via E-mail

Mr. Jeffrey N. Theiler  
Chief Financial Officer  
Physicians Realty Trust  
309 N. Water Street, Suite 500  
Milwaukee, Wisconsin 53202

**Re: Physicians Realty Trust  
Form 10-K for the fiscal year ended December 31, 2015  
Filed February 29, 2016  
File No. 1-36007**

Dear Mr. Theiler:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Wilson K. Lee

Wilson K. Lee  
Senior Staff Accountant  
Office of Real Estate & -  
Commodities