



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