

January 8, 2008

VIA U.S. MAIL AND FAX (617)570-4746

Thomas Staples  
Chief Financial Officer  
Winthrop Realty Trust  
7 Bulfinch Place  
Suite 500  
Boston, Massachusetts 02114

Re: Winthrop Realty Trust  
File No. 001-06249  
Form 10-K for Fiscal Year Ended  
December 31, 2006

Dear Mr. Staples:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody  
Accounting Branch Chief