

Mail Stop 4561

July 2, 2007

Mr. George J. Alburger, Jr.  
Chief Financial Officer  
Liberty Property Trust  
500 Chesterfield Parkway  
Malvern, PA 19355

**Re: Liberty Property Trust  
Form 10-K for the fiscal year ended December 31, 2006  
File No. 1-13130**

Dear Mr. Alburger, Jr.:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Robert Telewicz  
Senior Staff Accountant