



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2010

VIA U.S. MAIL AND FAX (610)644-4129

Mr. George J. Alburger, Jr.  
Executive Vice President & Chief Financial Officer  
Liberty Property Trust  
500 Chesterfield Parkway  
Malvern, Pennsylvania 19355

**Re: Liberty Property Trust  
Form 10-KSB for the year ended December 31, 2009  
File No. 001-13130**

Dear Mr. Alburger:

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