

Mail Stop 4561

June 18, 2008

Via U.S. Mail and Facsimile 610.644.4129

Mr. George J. Alburger, Jr.  
Executive Vice President and Chief Financial Officer  
Liberty Property Limited Partnership  
500 Chesterfield Parkway  
Malvern, PA 19355

**Re: Liberty Property Limited Partnership  
Form 10-K for fiscal year ended December 31, 2007  
Filed February 29, 2008  
File No. 001-13132**

Dear Mr. Alburger:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief