November 28, 2007

Mail Stop 4561

Mr. Howard M. Sipzner Chief Financial Officer Brandywine Realty Trust 555 East Lancaster Avenue Radnor, PA 19087

Re: Brandywine Realty Trust

Form 10-K for the year ended December 31, 2006

Filed March 1, 2007 File No. 1-09106

Dear Mr. Sipzner:

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

Sincerely,

Linda van Doorn Senior Assistant Chief Accountant