

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

DIVISION OF CORPORATION FINANCE

April 23, 2013

<u>Via U.S. Mail</u> Howard M. Sipzner Chief Financial Officer Brandywine Realty Trust 555 East Lancaster Avenue Radnor, PA 19087

> Re: Brandywine Realty Trust Form 10-K Filed February 26, 2013 File No. 001-9106 Brandywine Operating Partnership, L.P. Form 10-K Filed February 26, 2013 File No. 000-24407

Dear Mr. Sipzner:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin Woody

Kevin Woody Branch Chief