



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2025

Thomas E. Wirth  
Chief Financial Officer  
Brandywine Realty Trust  
2929 Arch Street, Suite 1800  
Philadelphia, PA 19104

**Re: Brandywine Realty Trust**  
**Form 8-K Filed May 7, 2024**  
**File No. 001-09106**

Dear Thomas E. Wirth:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Finance