



DIVISION OF  
CORPORATION FINANCE

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

April 9, 2026

M. Moina Banerjee  
Chief Financial Officer  
JBG SMITH Properties  
4747 Bethesda Avenue, Suite 200  
Bethesda, MD 20814

**Re: JBG SMITH Properties**  
**Form 10-K for the fiscal year ended December 31, 2025**  
**File No. 001-37994**

Dear M. Moina Banerjee:

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 Real Estate & Construction

cc: Angela Valdes