Mr. George F. McKenzie President and Chief Executive Officer Washington Real Estate Investment Trust 6110 Executive Boulevard Suite 800 Rockville, MD 20852

**Re:** Washington Real Estate Investment Trust

Form 10-K for the year ended December 31, 2007

Filed 02/29/08

Definitive Proxy Statements Filed 04/4/08 and 04/14/08

File No. 001-06622

Dear Mr. McKenzie:

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

Sincerely,

Daniel L. Gordon Branch Chief