



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2010

George F. McKenzie  
President and Chief Executive Officer  
Washington Real Estate Investment Trust  
6110 Executive Blvd., Suite 800  
Rockville, MD 98104

**Re: Washington Real Estate Investment Trust  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 001-06622**

Dear Mr. McKenzie:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Duc Dang  
Attorney-Advisor

cc: Jeffrey E. Jordan, Esq.  
Arent Fox LLP  
Via Facsimile: (202) 857-6395