

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

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) OCTOBER 17, 1996

WASHINGTON REAL ESTATE INVESTMENT TRUST

(Exact name of registrant as specified in its charter)

MARYLAND	1-6622	53-0261100
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

10400 CONNECTICUT AVENUE, KENSINGTON, MARYLAND	20895
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(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code (301) 929-5900

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

(I) Previous Independent Accountants

- (a) On October 21, 1996, the registrant dismissed Price Waterhouse LLP, of Washington, D.C. as its independent accountants.
- (b) In connection with its audits for the two most recent fiscal years ended December 31, 1995, and through September 30, 1996, there have been no disagreements with Price Waterhouse LLP on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements if not resolved to the satisfaction of Price Waterhouse LLP would have cause them to make reference thereto in their report on the financial statements for such years.
- (c) The reports of Price Waterhouse LLP on the financial statements for the past two years contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.
- (d) During the two most recent fiscal years and through September 30, 1996, there have been no reportable events (as defined in Regulation S-K Item 304(a)(1)(v)).
- (d) The registrant has provided Price Waterhouse LLP with a copy of this disclosure and has requested that Price Waterhouse LLP furnish it with a letter addressed to the SEC stating whether it agrees with the above statements. (A copy of Price Waterhouse LLP's letter to the SEC, dated October 21, 1996, is filed as Exhibit 16 to this Form 8-K).

(II) New Independent Accountants

- (a) Upon the recommendation of the registrant's Audit Committee, the registrant's Board of Trustees approved the decision to change independent accountants. Effective October 17, 1996, Arthur Andersen LLP of Chicago, Illinois, was approved by the registrant's Board of Trustees as the new independent accountants. Management has not consulted with Arthur Andersen LLP on any accounting, auditing, or reporting matter.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

WASHINGTON REAL ESTATE INVESTMENT TRUST

(Registrant)

/s/ Laura M. Franklin

(Signature)

Laura M. Franklin
Vice President and
Chief Accounting Officer

October 24, 1996

(Date)

[PRICE WATERHOUSE LLP LETTERHEAD]

October 21, 1996

Office of Chief Accountant
SECPS Letter File
Securities and Exchange Commission
Mail Stop 9-5
450 Fifth Street, N.W.
Washington, D.C. 20549

Ladies and Gentlemen:

We have read Item 4 of Washington Real Estate Investment Trust's Form 8-K dated October 17, 1996 and are in agreement with the statements contained in paragraph 4(I) therein.

Yours very truly,

/s/ PRICE WATERHOUSE LLP

cc: Ms. Laura M. Franklin
Vice President and Chief Accounting Officer
Washington Real Estate Investment Trust
10400 Connecticut Avenue
Kensington, Maryland 20895