

PRIMARY LAYOUT
2007 YEAR-END TAX REPORTING INFORMATION

REIT Name: Brandywine Realty Trust

Primary Layout Report Date: 1/15/2008

This spreadsheet and the accompanying instructions do not constitute, and should not be considered a substitute for, legal advice. The rules governing the proper tax characterization of distributions by REITs can be complex. Each REIT should consult its own tax advisor regarding the proper tax characterization and reporting of the REIT's distributions.

Please list Securities in Cusip Order (Skip Rows Between Entries)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Security Description (Fund Name)	CUSIP	Ticker Symbol	Estimated (E)	Reclass (R)	Corrected (C)	Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share	Year Included in Shareholders' Income			Form 1099 Box 1a Breakdown			Box 1a Total	Form 1099 Box 1b Breakdown			Box 1b Total	Box 2a	Box 2b	Box 2c	Box 2d	Box 3
										2006	2008	2007	Income	Short-term	Foreign	Ordinary	Qualified	Qualified	Qualified	Total Capital	Unrecap	Section 1250	Section 1202	Collectibles	Nondividend
										(Prior Year)	(Next Year)	(Current Year)	Dividends	Capital Gain	Tax	Dividends	Dividends	Gains	Paid	(18+19+20)	Gain	Gain	(28%) Gain	Distributions	
Common shares of beneficial interest	105368203	BDN				1/5/2007	1/3/2007	1/15/2007	\$ 0.440000			\$ 0.440000	\$ 0.290197			\$ 0.290197					\$ 0.114655	\$ 0.059002			\$ 0.035148
Common shares of beneficial interest	105368203	BDN				4/4/2007	4/2/2007	4/18/2007	\$ 0.440000			\$ 0.440000	\$ 0.290197			\$ 0.290197					\$ 0.114655	\$ 0.059002			\$ 0.035148
Common shares of beneficial interest	105368203	BDN				7/5/2007	7/2/2007	7/19/2007	\$ 0.440000			\$ 0.440000	\$ 0.290197			\$ 0.290197					\$ 0.114655	\$ 0.059002			\$ 0.035148
Common shares of beneficial interest	105368203	BDN				10/5/2007	10/3/2007	10/19/2007	\$ 0.440000			\$ 0.440000	\$ 0.290197			\$ 0.290197					\$ 0.114655	\$ 0.059002			\$ 0.035148
TOTALS									\$ 1.760000			\$ 1.760000	\$ 1.160788			\$ 1.160788					\$ 0.458620	\$ 0.236008			\$ 0.140592
7.5% Series C Cumulative Redeemable Preferred Shares	105368401	BDN-PC				3/30/2007	3/28/2007	4/16/2007	\$ 0.468750			\$ 0.468750	\$ 0.335999			\$ 0.335999					\$ 0.132751	\$ 0.068314			
7.5% Series C Cumulative Redeemable Preferred Shares	105368401	BDN-PC				6/30/2007	6/28/2007	7/16/2007	\$ 0.468750			\$ 0.468750	\$ 0.335999			\$ 0.335999					\$ 0.132751	\$ 0.068314			
7.5% Series C Cumulative Redeemable Preferred Shares	105368401	BDN-PC				9/30/2007	9/28/2007	10/15/2007	\$ 0.468750			\$ 0.468750	\$ 0.335999			\$ 0.335999					\$ 0.132751	\$ 0.068314			
7.5% Series C Cumulative Redeemable Preferred Shares	105368401	BDN-PC				12/30/2007	12/28/2007	1/15/2008	\$ 0.468750			\$ 0.468750	\$ 0.335999			\$ 0.335999					\$ 0.132751	\$ 0.068314			
TOTALS									\$ 1.875000			\$ 1.875000	\$ 1.343996			\$ 1.343996					\$ 0.531004	\$ 0.273256			
7.375% Series D Cumulative Redeemable Preferred Shares	105368500	BDN-PD				3/30/2007	3/28/2007	4/16/2007	\$ 0.460938			\$ 0.460938	\$ 0.330400			\$ 0.330400					\$ 0.130538	\$ 0.067176			
7.375% Series D Cumulative Redeemable Preferred Shares	105368500	BDN-PD				6/30/2007	6/28/2007	7/16/2007	\$ 0.460938			\$ 0.460938	\$ 0.330400			\$ 0.330400					\$ 0.130538	\$ 0.067176			
7.375% Series D Cumulative Redeemable Preferred Shares	105368500	BDN-PD				9/30/2007	9/28/2007	10/15/2007	\$ 0.460938			\$ 0.460938	\$ 0.330400			\$ 0.330400					\$ 0.130538	\$ 0.067176			
7.375% Series D Cumulative Redeemable Preferred Shares	105368500	BDN-PD				12/30/2007	12/28/2007	1/15/2008	\$ 0.460938			\$ 0.460938	\$ 0.330400			\$ 0.330400					\$ 0.130538	\$ 0.067176			
TOTALS									\$ 1.843752			\$ 1.843752	\$ 1.321600			\$ 1.321600					\$ 0.522152	\$ 0.268704			