



January 27, 2006

Brandywine Realty Trust 2005 Dividends

Below is the final allocation of dividends, ordinary income and capital gain relating to the 2005 distributions.

2005 REPORTING INFORMATION (FORM 1099) - DISTRIBUTIONS

Common Shares of Beneficial Interest (BDN)

<u>LINE</u>	<u>CUSIP</u>	<u>RECORD DATE</u>	<u>PAYABLE DATE</u>	<u>(Boxes 1a + 2a) GROSS DISTRIBUTION PER SHARE</u>	<u>(Box 1a) TAXABLE ORDINARY DIVIDEND</u>	<u>(Box 2a) TOTAL CAPITAL GAIN DISTRIBUTION</u>
1	105368203	4/6/2005	4/15/2005	\$0.440000	\$0.415198	\$0.024802
2	105368203	7/6/2005	7/15/2005	\$0.440000	\$0.415198	\$0.024802
3	105368203	10/5/2005	10/17/2005	\$0.440000	\$0.415198	\$0.024802
4	105368203	11/18/2005	1/17/2006	<u>\$0.131815</u>	<u>\$0.124385</u>	<u>\$0.007430</u>
Total Reportable in 2005				\$1.451815	1.369979	\$0.081836
4*	105368203	11/18/2005	1/17/2006	<u>\$0.308185</u>	^	^
Grand Total of Dividends Declared in 2005				\$1.76000	N/A	N/A

* This part of the 4th quarter 2005 dividend will be taxable in 2006.

^ The taxability of this dividend will be determined in 2006.

The company did not incur any foreign taxes.

7.5% Series C Cumulative Redeemable Preferred Shares (BDN-PC)

<u>LINE</u>	<u>CUSIP</u>	<u>RECORD DATE</u>	<u>PAYABLE DATE</u>	(Boxes 1a + 2a) <u>GROSS DISTRIBUTION PER SHARE</u>	(Box 1a) <u>TAXABLE ORDINARY DIVIDEND</u>	(Box 2a) <u>TOTAL CAPITAL GAIN DISTRIBUTION</u>
1	105368401	3/30/2005	4/15/2005	\$0.468750	\$0.442327	\$0.026423
2	105368401	6/30/2005	7/15/2005	\$0.468750	\$0.442327	\$0.026423
3	105368401	9/30/2005	10/17/2005	\$0.468750	\$0.442327	\$0.026423
4	105368401	12/30/2005	1/17/2006	\$0.468750	\$0.442327	\$0.026423
Totals				\$1.875000	\$1.769308	\$0.105692

The company did not incur any foreign taxes.

7.375 Series D Cumulative Redeemable Preferred Shares (BDN-PD)

<u>LINE</u>	<u>CUSIP</u>	<u>RECORD DATE</u>	<u>PAYABLE DATE</u>	(Boxes 1a + 2a) <u>GROSS DISTRIBUTION PER SHARE</u>	(Box 1a) <u>TAXABLE ORDINARY DIVIDEND</u>	(Box 2a) <u>TOTAL CAPITAL GAIN DISTRIBUTION</u>
1	105368500	3/30/2005	4/15/2005	\$0.460938	\$0.434956	\$0.025982
2	105368500	6/30/2005	7/15/2005	\$0.460938	\$0.434956	\$0.025982
3	105368500	9/30/2005	10/17/2005	\$0.460938	\$0.434956	\$0.025982
4	105368500	12/30/2005	1/17/2006	\$0.460938	\$0.434956	\$0.025982
Totals				\$1.843752	\$1.739824	\$0.103928

The company did not incur any foreign taxes.

Brandywine Realty Trust (NYSE: BDN), with headquarters in Plymouth Meeting, Pa., is one of the largest full-service, completely integrated real estate companies in the United States. Organized as a real estate investment trust (REIT), Brandywine owns, manages or has ownership interest in office and industrial properties aggregating 46 million square feet.

For more information, visit Brandywine's website at www.brandywinerealty.com

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