

January 8, 2008

VIA U.S. MAIL AND FAX (617)570-4746

Thomas Staples
Chief Financial Officer
Winthrop Realty Trust
7 Bulfinch Place
Suite 500
Boston, Massachusetts 02114

Re: Winthrop Realty Trust
File No. 001-06249
Form 10-K for Fiscal Year Ended
December 31, 2006

Dear Mr. Staples:

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

Sincerely,

Kevin Woody
Accounting Branch Chief