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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): 09/26/2008**

**Piedmont Office Realty Trust, Inc.**

(Exact name of registrant as specified in its charter)

**Commission File Number: 000-25739**

**MD**  
(State or other jurisdiction of  
incorporation)

**58-2328421**  
(IRS Employer  
Identification No.)

**11695 Johns Creek Parkway**  
**Suite 350**  
**Norcross, GA 30097-1523**  
(Address of principal executive offices, including zip code)

**770-418-8800**  
(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 7.01. Regulation FD Disclosure**

On September 19, 2008, Piedmont Office Realty Trust, Inc. (the "Registrant") drafted the letter attached as Exhibit 99.1 to this Current Report on Form 8-K. Such letter will be included in all stockholders' third quarter statements. Pursuant to the rules and regulations of the Securities and Exchange Commission, such exhibit and the information set forth therein are deemed to have been furnished and shall not be deemed to be "filed" under the Securities Exchange Act of 1934.

The exhibit to this Form 8-K may contain forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934, including discussions regarding any liquidity event of the Registrant and other factors that may affect future earnings or financial results. Such forward-looking statements can generally be identified by the Registrant's use of forward-looking terminology such as "may," "will," "expect," "intend," "anticipate," "estimate," "believe" or other similar words. Information given in this correspondence relating to leasing, the Registrant's debt-to-equity ratio and other facts and figures are given as of the date of this filing. Factors that may cause actual results to differ materially include changes in general economic conditions, changes in real estate conditions, construction delays, increases in interest rates, lease-up risks, lack of availability of financing, expected borrowings to fund repurchases under the share redemption program and lack of availability of capital proceeds. Piedmont Office Realty Trust is closed to new investors. SEC filings: [www.sec.gov](http://www.sec.gov).

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**Signature(s)**

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 hereunto duly authorized.

Piedmont Office Realty Trust, Inc.

Date: September 26, 2008

By: /s/ Robert E. Bowers

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Robert E. Bowers  
Chief Financial Officer and Executive Vice President

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## Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
EX-99.1	Letter to Stockholders, dated September 19, 2008

September 19, 2008

Dear Fellow Piedmont Shareholder:

We are certain that the economic events of recent weeks are troubling to all. In light of these concerns, we would like to review with you our opinion of the impact of this market instability on Piedmont today and perhaps in the future. But first, we are pleased to provide you with your quarterly investment statement and to announce that for the 24<sup>th</sup> consecutive quarter, your Piedmont Board of Directors has approved a quarterly dividend (\$0.1467 in this quarter) that yields an annual cash dividend equal to or greater than 7% of the cost basis (net of capital distributions) of originally issued shares.

In addition to your statement, enclosed is your Board's response to the latest outside tender offer for our common stock. We ask that you review the response carefully before making decisions regarding your Piedmont investment. Please rest assured that while you may have already received materials related to this tender offer, we have not given your name or address to any outside party. We agreed to mail all tender offer materials ourselves in order to protect your privacy.

**Current Portfolio Update:**

As we have communicated in our last several quarterly letters, the public markets continue to be both volatile and generally negative. In spite of this volatility, our Piedmont portfolio continues to perform well as a result of being both a diversified portfolio of low-leveraged, quality office buildings and a diversified group of creditworthy tenants signed to long-term leases. However, the current markets have significantly limited the potential for the execution of a liquidity event in the near-term. Nonetheless, we continue to work toward our key business goals for 2008. Those goals include, among other things:

- growing our real estate operating income,
- maintaining tight controls over our operating expenses, and
- enhancing the overall long-term value of our portfolio of properties.

Year-to-date, our operating results are slightly better than anticipated and, despite inflationary concerns, operating expenses are below budget. Notwithstanding noticeable slowing of overall leasing activity during the second and third quarters, the number of completed re-leasing transactions has remained solid with over 1.3 million square feet already re-leased in 2008. Our average lease term is now about 6 years and our properties are approximately 93% leased.

Also, I hope you will note on your accompanying investor statement that Mr. Frank McDowell has joined our board as an additional independent director and he brings with him extensive real estate experience with public REITs. His counsel and knowledge will be of great value as we position our company for the future.

**Looking to the future:**

We continue to be concerned about the weak economy and the previously unthinkable failure of a few stalwart financial institutions. We do not believe the downturn is over by any means. This caution is reflected in most of our leasing markets as the number of new tenants looking for office space is down considerably year over year. The impact on future cash flows, and potentially dividend levels, from this slower leasing activity and the competitive pressure on rental rates are a growing concern. This activity is being closely monitored by all in our industry and we continue to actively manage our portfolio of properties in an effort to minimize the impact.

We believe that our long-standing principles of investing in a diversified portfolio of quality properties in select markets, seeking creditworthy tenants, and maintaining a low debt structure have positioned us to weather these uncertain times.

Thank you for your support of Piedmont.

Donald A. Miller, CFA

Chief Executive Officer

Piedmont Office Realty Trust, Inc.

Enclosures