

Mail Stop 3010

December 16, 2009

Donald A. Miller, CFA
Chief Executive Officer and President
Piedmont Office Realty Trust, Inc.
11695 Johns Creek Parkway, Suite 350
Johns Creek, Georgia 30097-1523

**Re: Piedmont Office Realty Trust, Inc.
Proxy Statement on Schedule 14A
Filed November 27, 2009
File No. 0-25739**

Dear Mr. Miller:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Angela McHale
Attorney-Advisor

cc: John J. Kelley III
King & Spalding LLP
Via facsimile (404) 572-5100