
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): 12/21/2007

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.)

6200 The Corners Parkway
Suite 500
Norcross, GA 30092-3365
(Address of principal executive offices, including zip code)

770-325-3700
(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 December 21, 2007, Piedmont Office Realty Trust, Inc. drafted a letter to its stockholders regarding, among other things, the results of the annual meeting which will be mailed on December 24, 2007. A copy of the letter is attached as Exhibit 99.1 to this Current Report on Form 8-K. 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.

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.

Date: December 21, 2007

By: /s/ Donald A. Miller, CFA

Donald A. Miller, CFA
Chief Executive Officer and President

Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
EX-99.1	Letter to Stockholders, dated December 21, 2007

December 21, 2007

Dear Piedmont Shareholder:

Happy Holidays from your Board of Directors and employees of Piedmont Office Realty Trust! As occurs each quarter, we have enclosed your current quarter's dividend confirmation, and if you have requested that your dividend be mailed to you, your dividend check is being mailed under separate cover.

We enjoyed seeing those of you who attended the Annual Stockholders' Meeting on December 13, 2007. More than 75% of all of our outstanding shares were voted on this year's proposals, which is the largest percentage of shareholder participation we have ever had in any proxy event. All three proposals were approved and a summary of the results follows:

- I. 370,322,332 shares were voted, and each director was re-elected with approximately 94% of the voted shares in favor of each director.
- II. The proposal to amend our Charter to extend the date by which we must either list or begin an orderly process of liquidation, as explained in the proxy, was approved by 78.4% of the voted shares.
- III. While it proved unnecessary, the proposal to allow the Annual Meeting to be postponed or adjourned in order to solicit additional proxies was approved with approximately 77.3% of the voted shares.

These election results were certified by an independent inspector of elections, IVS Associates, Inc., who reviewed the proxy vote tabulation initially prepared by The Bank of New York - Mellon. Piedmont's Board of Directors greatly appreciates your support of these important proxy proposals.

The investment uncertainties facing every investor due to the turmoil in both the equity and credit markets are reported almost daily in the newspaper. Please know that your Board is committed to providing a liquidity event as soon as the markets stabilize and to providing the best liquidity option for maximizing shareholder value (whether that liquidity option is a "listing" on a national exchange, the sale of the company, or the orderly sale of our assets). In the meantime, the Board has reinstated our share redemption program to assist shareholders requiring immediate liquidity.

I want to re-emphasize the quality of your investment in our company. The acquisition of our management company in April has resulted in improved financial operations, the establishment of a broad property management operation with offices in eight cities around the country, and the retention of a very experienced management team. Reviewing the leasing highlights for the year, we have approximately 94% of our rental space leased to predominantly highly creditworthy tenants, and we project that approximately 10% of our office space (approximately 2 million square feet) will have been re-leased in multi-year rental agreements this year. We also have sold two wholly owned properties and our interest in two joint ventures this year for a cumulative gain of over \$21 million. Proceeds from these sales were reinvested in two additional very attractive properties located in the Washington, D.C. and Chicago metropolitan areas.

Continuing our long-standing conservative investment strategy throughout this year, I believe we have one of the stronger balance sheets in the office REIT sector with investments in 83 high-quality office buildings. We have a low 22% debt-to-equity ratio with significant financial capabilities available from a largely unused \$500 million unsecured line of credit. The interest terms on this credit line are attractively priced due to the investment-grade ratings that we received this year from Standard & Poor's and from Moody's.

As the year closes, we are optimistic about the future and believe we are well-positioned to capitalize on opportunities in 2008. Again, we thank you for your support in 2007 and we wish you and your family a blessed holiday season.

Sincerely,

Donald A. Miller, CFA
President and CEO