



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 3, 2025

Sherry Rexroad
Chief Financial Officer
Piedmont Office Realty Trust, Inc.
5565 Glenridge Connector Ste. 450
Atlanta, Georgia 30342

Re: Piedmont Office Realty Trust, Inc.
Form 10-K for the year ended December 31, 2024
Filed on February 19, 2025
File No. 001-34626

Dear Sherry Rexroad:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction