

June 3, 2008

Mail Stop 4561

Mr. Robert E. Bowers
Chief Financial Officer
Piedmont Office Realty Trust, Inc.
6200 The corners Parkway Ste. 500
Norcross, GA 30092

RE: Piedmont Office Realty Trust, Inc.
Form 10-K for the period ended December 31, 2007
Filed March 26, 2008
File No. 0-25739

Dear Mr. Bowers:

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

Sincerely,

Daniel L. Gordon
Branch Chief