



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

September 1, 2017

Via E-mail

Anthony Mifsud  
Chief Financial Officer  
Corporate Office Properties Trust and Corporate Office Properties, L.P.  
6711 Columbia Gateway Drive, Suite 300  
Columbia, MD 21046

**Re: Corporate Office Properties Trust**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Filed February 17, 2017**  
**File No. 1-14023**

**Corporate Office Properties, L.P.**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Filed February 17, 2017**  
**File No. 333-189188**

Dear Mr. Mifsud:

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,

/s/ Kristi Marrone

Kristi Marrone  
Accountant  
Office of Real Estate  
& Commodities