

Mail Stop 3010

August 25, 2009

VIA USMAIL and FAX (404) 407-1151

Mr. James A. Fleming  
Executive Vice President and Chief Financial Officer  
Cousins Properties Incorporated  
191 Peachtree Street NE, Suite 3600  
Atlanta, Georgia 30303-1740

**Re: Cousins Properties Incorporated**  
**Form 10-K for the year ended December 31, 2008**  
**Filed on February 27, 2009**  
**File No. 001-11312**

Dear Mr. James Fleming:

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

Sincerely,

Yolanda Crittendon  
Staff Accountant