



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2019

Pamela F. Roper, Esq.  
Executive Vice President, General Counsel, and Corporate Secretary  
Cousins Properties Incorporated  
3344 Peachtree Street NE, Suite 1800  
Atlanta, Georgia 30326

**Re: Cousins Properties Incorporated**  
**S-4 filed April 19, 2019**  
**File No. 333-230968**

Dear Ms. Roper, Esq.:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Kim McManus at 202-551-3215 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities