



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2010

Mr. James R. Wolford  
Chief Financial Officer  
Pacific Office Properties Trust, Inc.  
233 Wilshire Boulevard, Suite 310  
Santa Monica, CA 90401

**Re: Pacific Office Properties Trust, Inc.  
Form 10-K for the year ended December 31, 2009  
Forms 10-Q for the quarters ended March 31 and June 30, 2010  
File No. 001-09900**

Dear Mr. Wolford:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Cicely L. LaMothe  
Accounting Branch Chief