



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

DIVISION OF
CORPORATION FINANCE

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