



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

March 7, 2016

Via E-mail

Lawrence J. Taff  
Chief Executive Officer  
Pacific Office Properties Trust, Inc.  
841 Bishop Street, Suite 1700  
Honolulu, Hawaii 96813

**Re: Pacific Office Properties Trust, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2014  
Filed March 13, 2015  
File No. 001-09900**

Dear Mr. Taff:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Tom Kluck

Tom Kluck  
Legal Branch Chief  
Office of Real Estate and  
Commodities

cc: Jeremy Heckman, Esq. (*via E-mail*)