



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

DIVISION OF
CORPORATION FINANCE

October 19, 2010

Mr. Stephen E. Riffie
Executive Vice President and Chief Financial Officer
Corporate Office Properties Trust
6711 Columbia Gateway Drive, Suite 300
Columbia, MD 21046

**Re: Corporate Office Properties Trust
Form 10-K for the year ended December 31, 2009
Filed February 19, 2010
Forms 10-Q for the quarters ended March 31 and June 30, 2010
File No. 001-14023**

Dear Mr. Riffie:

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