



DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

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

September 10, 2015

Via E-mail

Anthony Mifsud  
Chief Financial Officer  
Corporate Office Properties Trust and Corporate Office Properties, L.P.  
6711 Columbia Gateway Drive, Suite 300  
Columbia, MD 21046

**Re: Corporate Office Properties Trust  
Form 10-K for the fiscal year ended December 31, 2014  
Filed February 18, 2015  
File No. 1-14023**

**Corporate Office Properties, L.P.  
Form 10-K for the fiscal year ended December 31, 2014  
Filed February 18, 2015  
File No. 333-189188**

Dear Mr. Mifsud:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jaime G. John

Jaime G. John  
Accounting Branch Chief  
Office of Real Estate and  
Commodities