SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

Amendment No. 2 to SCHEDULE TO

Tender Offer Statement Pursuant to Section 14(d)(1) or 13(e)(1) of the Securities Exchange Act of 1934

PIEDMONT OFFICE REALTY TRUST, INC.

(Name of Subject Company)

 $\label{eq:mapping} \text{MPF SENIOR NOTE PROGRAM II, LP, MPF REIT FUND 1, LLC, LAPIS INVESTMENT BUSINESS TRUST, COASTAL REALTY BUSINESS TRUST; AND \\ \text{MACKENZIE PATTERSON FULLER, LP}$

(BIDDERS)

SHARES OF CLASS B-3, CLASS B-2, AND CLASS A COMMON STOCK

(Title of Class of Securities)

720190206 Class A 720190404 Class B-2 720190503 Class B-3

(CUSIP Number of Class of Securities)

Christine Simpson MacKenzie Patterson Fuller, LP 1640 School Street Moraga, California 94556 (925) 631-9100 ext. 1024 Copy to: Chip Patterson, Esq. MacKenzie Patterson Fuller, LP 1640 School Street Moraga, California 94556 (925) 631-9100 ext. 1006

(Name, Address, and Telephone Number of Person Authorized to Receive Notices and Communications on Behalf of Bidder)

Calculation of Filing Fee

Transaction Amount of Valuation* Filing Fee \$30,305,000 \$2,160.75

- For purposes of calculating the filing fee only. Assumes the purchase of 2,000,000 Class B-3 Shares, 30,000 Class B-2 Shares, and 60,000 Class A Shares at a purchase price equal to \$14.50 per Share in cash.
- [X] Check box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid:

\$2,160.75

Form or Registration Number: SC TO-T Filing Party: MacKenzie Patterson Fuller, LP

Date Filed: August 6, 2010

[] Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

[X] third party tender offer subject to Rule 14d-1.
[] issuer tender offer subject to Rule 13e-4.

going private transaction subject to Rule 13e-3
amendment to Schedule 13D under Rule 13d-2

Check the following box if the filing is a final amendment reporting the results of the tender offer: [X]

FINAL AMENDMENT TO TENDER OFFER

This Amendment No. 2 to the Tender Offer Statement on Schedule TO relates to the offer (the "Offer") by: MPF Senior Note Program II, LP, MPF REIT Fund 1, LLC, Lapis Investment Business Trust, Coastal Realty Business Trust; and Mackenzie Patterson Fuller, LP (collectively the "Purchasers") to purchase up to 2,000,000 shares of Class B-3, 30,000 Shares of Class B-2, and 60,000 Shares of Class A common stock (the "Shares") in Piedmont Office Realty Trust, Inc. (the "Corporation"), the subject company, at a purchase price equal to \$14.50 per Share, less the amount of any dividends declared or made with respect to the Shares between August 6, 2010 (the "Offer Date") and September 24, 2010, or such other date to which this Offer may be extended (the "Expiration Date"), upon the terms and subject to the conditions set forth in the Offer to Purchase dated August 6, 2010 (the "Offer to Purchase") and the related Assignment Form.

The Offer resulted in the tender by Shareholders, and acceptance for payment by the Purchasers, of a total of 24,240 Class A Shares, 11,863 Class B-2 Shares, and 17,899 Class B-3 Shares. Upon completion of the Offer, the Purchasers held an aggregate of approximately 0.25%, 0.35%, and 0.37% of the total outstanding Shares of each Class, respectively. These Shares were allocated among the Purchasers as follows:

Lapis Investment Business Trust
MPF Senior Note Program II, LP
50%

SIGNATURES

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: October 8, 2010

MPF Senior Note Program II, LP, MPF REIT Fund 1, LLC, Coastal Realty Business Trust By: MacKenzie Patterson Fuller, LP, Manager/General Partner/Trustee

By: /s/ Chip Patterson

Chip Patterson, Senior Vice President

Lapis Investment Business Trust By: Lapis Advisers, LP, Trustee

By: /s/ Kjerstin Hatch

Kjerstin Hatch, Managing Principal

MacKenzie Patterson Fuller, LP

By: /s/ Chip Patterson

Chip Patterson, Senior Vice President