## 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

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## PIEDMONT OFFICE REALTY TRUST, INC.

(Name of Subject Company)

MPF DEWAAY FUND 8, LLC; MPF BADGER ACQUISITION CO., LLC; LAPIS OPPORTUNITIES FUND II, LP; RED INVESTMENTS, LP; MPF DEWAAY PREMIER FUND 4, LLC; MPF FLAGSHIP FUND 9, LLC; MPF SPECIAL FUND 9, LLC; MPF FLAGSHIP FUND 12, LLC; SCM SPECIAL FUND 2, LP; AND MACKENZIE PATTERSON FULLER, LP

(Bidders)

SHARES OF CLASS A AND CLASS B-1, B-2, and B-3 COMMON STOCK

(Title of Class of Securities)

720190206 Class A 720190305 Class B-1 720190404 Class B-2 720190503 Class B-3

(CUSIP Number of Class of Securities)

Copy to:

Christine Simpson MacKenzie Patterson Fuller, LP 1640 School Street Moraga, California 94556 (925) 631-9100 ext. 1024 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

\$5,000,000 \$356,50

- \* For purposes of calculating the filing fee only. Assumes the purchase of 500,000 Shares at a purchase price equal to \$10 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: \$356.50

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

Date Filed: February 8, 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]

This Tender Offer Statement on Schedule TO relates to the offer (the "Offer") by: MPF DeWaay Fund 8, LLC; MPF BADGER ACQUISITION CO., LLC; LAPIS OPPORTUNITIES FUND II, LP; RED INVESTMENTS, LP; MPF DEWAAY PREMIER FUND 4, LLC; MPF FLAGSHIP FUND 9, LLC; MPF SPECIAL FUND 9, LLC; MPF FLAGSHIP FUND 12, LLC; SCM Special Fund 2, LP (collectively the "Purchasers") to purchase up to 500,000 shares of Class A or Class B (B-1, B-2, or B-3) common stock (the "Shares") in Piedmont Office Realty Trust, Inc. (the "Corporation"), the subject company, at a purchase price equal to \$10 per Share, less the amount of any dividends declared or made with respect to the Shares between February 8, 2010 (the "Offer Date") and March 23, 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 February 8, 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 64,854 shares. Upon completion of the Offer, the Purchasers held an aggregate of approximately 0.33% of the total outstanding Shares. These Shares were allocated among the Purchasers as follows:

SCM Special Fund 2, LP	12,970
MPF Badger Acquisition Co, LLC	9,685
MPF DeWaay Fund 8, LLC	19,370
MPF DeWaay Premier Fund 4, LLC	2,465
MPF Flagship Fund 9, LLC	2,465
MPF Special Fund 9, LLC	2,465
MPF Flagship Fund 12, LLC	2,464
Lapis Opportunities Fund I, LP	3,706
Lapis Opportunities Fund II, LP	9,264
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: April 2, 2010

MPF DeWaay Fund 8, LLC; MPF REIT Fund 1, LLC; MPF Badger Acquisition Co., LLC; MPF Senior Note Program I and II, LP

By: MacKenzie Patterson Fuller, LP, Manager/General Partner

By: /s/ Chip Patterson

Chip Patterson, Senior Vice President

SCM Special Fund 2, LP

By: SCM-GP, LLC, General Partner

By: Sutter Capital Management, LLC, Manager

By: /s/ Chip Patterson

Chip Patterson, Senior Vice President

Lapis Opportunities Fund I and II, LP

By: Lapis-GP, LLC

By: /s/ Chip Patterson

Chip Patterson, Senior Vice President of Member

MACKENZIE PATTERSON FULLER, LP

By: /s/ Chip Patterson

Chip Patterson, Senior Vice President