

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

Piedmont Office Realty Trust, Inc.

(Exact name of Registrant as specified in its charter)

Maryland
(State or other jurisdiction of
incorporation or organization)

58-2328421
(IRS Employer
Identification No.)

5565 Glenridge Connector Ste. 450
Atlanta, Georgia
(Address, including zip code, of Registrant's
principal executive offices)

30342
(Zip Code)

PIEDMONT OFFICE REALTY TRUST, INC.
SECOND AMENDED AND RESTATED 2007 OMNIBUS INCENTIVE PLAN
(Full title of the plan)

Robert E. Bowers
Chief Financial Officer and Executive Vice President
Piedmont Office Realty Trust, Inc.
5565 Glenridge Connector, Ste. 450
Atlanta, Georgia 30342
(770) 418-8800

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Keith M. Townsend, Esq.
King & Spalding LLP
1180 Peachtree St. N.E.
Atlanta, GA 30309
(404) 572-4600

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>		Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>		Smaller reporting company	<input type="checkbox"/>
Emerging growth company	<input type="checkbox"/>			

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee
Common Stock, par value \$0.01 per share	3,000,000 shares	\$18.41	\$55,230,000.00	\$6,025.59

- (1) Represents additional shares of common stock, \$0.01 par value per share (“Common Stock”), of Piedmont Office Realty Trust, Inc. (the “Registrant”) available for issuance pursuant to awards granted under the Registrant’s Second Amended and Restated 2007 Omnibus Incentive Plan (the “A&R Incentive Plan”). Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement also covers such additional and indeterminate number of shares of Common Stock as may become issuable pursuant to the provisions of the A&R Incentive Plan relating to adjustments for changes resulting from any reorganization, recapitalization, reclassification, stock dividend, stock split, reverse stock split, spin-off or similar transactions.
 - (2) Estimated solely for the purposes of determining the amount of the registration fee, pursuant to paragraphs (c) and (h) of Rule 457 under the Securities Act, on the basis of the average of the high and low sale prices for the Common Stock as reported on the New York Stock Exchange on May 27, 2021, which is within five business days prior to filing.
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EXPLANATORY NOTE

On May 11, 2021, at the 2021 Annual Meeting of Stockholders of Piedmont Office Realty Trust, Inc. (the “Registrant”), the Registrant’s stockholders approved the Registrant’s Second Amended and Restated 2007 Omnibus Incentive Plan (the “A&R Incentive Plan”), which the Registrant’s board of directors had previously approved, subject to such stockholder approval. The A&R Incentive Plan amends and restates the Registrant’s Amended and Restated 2007 Omnibus Incentive Plan (the “2007 Omnibus Incentive Plan”). This Registration Statement is being filed to register an additional 3,000,000 shares of the Registrant’s common stock, \$0.01 par value per share (the “Common Stock”), issuable to eligible directors, officers, employees and key consultants of the Registrant and its subsidiaries under the A&R Incentive Plan. Accordingly, the contents of the previous Registration Statement on Form S-8 (File No. 333-218087) filed by the Registrant with the U.S. Securities and Exchange Commission (the “Commission”) on May 18, 2017 (the “Prior Registration Statement”) relating to the 2007 Omnibus Incentive Plan are incorporated by reference into this Registration Statement pursuant to General Instruction E of Form S-8. No further grants of awards will be made under the 2007 Omnibus Incentive Plan. All unissued shares remaining under the 2007 Omnibus Incentive Plan are included in the plan reserve of, and available for issuance as part of, the A&R Incentive Plan. However, outstanding awards granted under the 2007 Omnibus Incentive Plan will remain outstanding and will continue to be administered in accordance with the terms of the 2007 Omnibus Incentive Plan and the applicable award agreements. In accordance with the instructional note to Part I of Form S-8 promulgated by the Commission, the information specified by Part I of Form S-8 has been omitted from this Registration Statement.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by Registrant with the Commission under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated by reference in this Registration Statement:

- (1) Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2020, filed with the Commission on February 17, 2021, including portions of Registrant’s proxy statement for the Annual Meeting of Stockholders to the extent specifically incorporated by reference therein.
- (2) Quarterly Report on Form 10-Q of the Registrant for the quarter ended March 31, 2021, filed with the Commission on April 28, 2021.
- (3) Current Report on Form 8-K of the Registrant filed with the Commission on May 12, 2021.
- (4) The description of the Registrant’s Common Stock contained in the Registration Statement on Form 8-A of the Registrant, filed on February 5, 2010, as updated by Exhibit 4.15 to the Registrant’s Annual Report on Form 10-K for the year ended December 31, 2019, filed with the Commission on February 19, 2020, and as subsequently amended and updated from time to time.

In addition, all reports and documents filed by Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date hereof and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and made a part hereof from the date of the filing of such documents.

For purposes of clarity, any statement contained in this Registration Statement, in an amendment hereto or in a document incorporated or deemed to be incorporated by reference herein and to be a part hereof shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed amendment to this Registration Statement or in any document that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
4.1	<u>Piedmont Office Realty Trust, Inc. Second Amended and Restated 2007 Omnibus Incentive Plan (incorporated by reference to Appendix A of Registrant's Proxy Statement filed with the Commission on March 19, 2021).</u>
5.1	<u>Opinion of Venable LLP as to the legality of the shares of Common Stock.*</u>
23.1	<u>Consent of Independent Registered Public Accounting Firm.*</u>
23.2	<u>Consent of Venable LLP (included in Exhibit 5.1).*</u>
24.1	<u>Power of Attorney (included on signature page hereto).*</u>

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Atlanta, State of Georgia on June 2, 2021.

Piedmont Office Realty Trust, Inc.

By: /s/ Robert E. Bowers

Name: Robert E. Bowers

Title: Chief Financial and Administrative Officer and
Executive Vice President

POWER OF ATTORNEY

Each person whose signature appears below hereby severally constitutes and appoints Robert E. Bowers, as his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution for him and in his name, place and stead, in any and all capacities to sign any and all amendments to this registration statement on Form S-8, including any post-effective amendments hereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite or necessary fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that each said attorney-in-fact and agents or any of them or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities indicated on June 2, 2021.

<u>Signature</u>	<u>Title</u>
<u>/s/ C. Brent Smith</u> C. Brent Smith	Director, Chief Executive Officer and President (Principal Executive Officer)
<u>/s/ Robert E. Bowers</u> Robert E. Bowers	Executive Vice President, Chief Financial and Administrative Officer (Principal Financial Officer)
<u>/s/ Laura P. Moon</u> Laura P. Moon	Senior Vice President and Chief Accounting Officer (Principal Accounting Officer)
<u>/s/ Frank C. McDowell</u> Frank C. McDowell	Chairman of the Board of Directors
<u>/s/ Dale H. Taysom</u> Dale H. Taysom	Vice-Chairman of the Board of Directors
<u>/s/ Kelly H. Barrett</u> Kelly H. Barrett	Director
<u>/s/ Wesley E. Cantrell</u> Wesley E. Cantrell	Director
<u>/s/ Barbara B. Lang</u> Barbara B. Lang	Director
<u>/s/ Glenn G. Cohen</u> Glenn G. Cohen	Director
<u>/s/ Jeffrey L. Swope</u> Jeffrey L. Swope	Director

June 2, 2021

Piedmont Office Realty Trust, Inc.
Suite 450
5565 Glenridge Connector
Atlanta, Georgia 30342

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have served as Maryland counsel to Piedmont Office Realty Trust, Inc., a Maryland corporation (the "Company"), in connection with certain matters of Maryland law arising out of the registration of an additional 3,000,000 shares (the "Shares") of Common Stock, par value \$.01 per share, of the Company (the "Common Stock"), which will be issued from time to time pursuant to the Company's Second Amended and Restated 2007 Omnibus Incentive Plan (the "Plan"). The Shares are covered by the above-referenced Registration Statement, and all amendments thereto (the "Registration Statement"), filed by the Company with the United States Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "1933 Act").

In connection with our representation of the Company, and as a basis for the opinion hereinafter set forth, we have examined originals, or copies certified or otherwise identified to our satisfaction, of the following documents (hereinafter collectively referred to as the "Documents"):

1. The Registration Statement;
2. The charter of the Company (the "Charter"), certified by the State Department of Assessments and Taxation of Maryland (the "SDAT");
3. The Amended and Restated Bylaws of the Company, certified as of the date hereof by an officer of the Company;
4. A certificate of the SDAT as to the good standing of the Company, dated as of a recent date;
5. Resolutions adopted by the Board of Directors of the Company relating to, among other matters, the approval of the Plan and the issuance of the Shares (the "Resolutions"), certified as of the date hereof by an officer of the Company;
6. The Plan, certified as of the date hereof by an officer of the Company;

Piedmont Office Realty Trust, Inc.

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7. A certificate executed by an officer of the Company, dated as of the date hereof; and

8. Such other documents and matters as we have deemed necessary or appropriate to express the opinion set forth below, subject to the assumptions, limitations and qualifications stated herein.

In expressing the opinion set forth below, we have assumed the following:

1. Each individual executing any of the Documents, whether on behalf of such individual or another person, is legally competent to do so.

2. Each individual executing any of the Documents on behalf of a party (other than the Company) is duly authorized to do so.

3. Each of the parties (other than the Company) executing any of the Documents has duly and validly executed and delivered each of the Documents to which such party is a signatory, and such party's obligations set forth therein are legal, valid and binding and are enforceable in accordance with all stated terms.

4. All Documents submitted to us as originals are authentic. The form and content of all Documents submitted to us as unexecuted drafts do not differ in any respect relevant to this opinion from the form and content of such Documents as executed and delivered. All Documents submitted to us as certified or photostatic copies conform to the original documents. All signatures on all Documents are genuine. All public records reviewed or relied upon by us or on our behalf are true and complete. All representations, warranties, statements and information contained in the Documents are true and complete. There has been no oral or written modification of or amendment to any of the Documents, and there has been no waiver of any provision of any of the Documents, by action or omission of the parties or otherwise.

5. The Shares will not be issued or transferred in violation of the restrictions on transfer and ownership of shares of stock of the Company set forth in Sections 4.6 and 4.7 of Article IV of the Charter or any restriction or limitation contained in the Plan.

6. Upon the issuance of any of the Shares, the total number of shares of Common Stock issued and outstanding will not exceed the total number of shares of Common Stock that the Company is then authorized to issue under the Charter.

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7. Each option, restricted stock unit, right or other security exercisable or exchangeable for a Share pursuant to the Plan (each, an "Option") will be duly authorized and validly granted in accordance with the Plan and exercised or exchanged in accordance with the terms of the Plan, including any stock option agreement, restricted stock agreement or other form of award agreement entered into in connection therewith, at the time of any exercise or exchange of such Option.

Based upon the foregoing, and subject to the assumptions, limitations and qualifications stated herein, it is our opinion that:

1. The Company is a corporation duly incorporated and existing under and by virtue of the laws of the State of Maryland and is in good standing with the SDAT.

2. The issuance of the Shares has been duly authorized and, when and to the extent issued in accordance with the Registration Statement, the Resolutions, the Plan and any stock option agreement, restricted stock agreement or other form of award agreement utilized under the Plan, the Shares will be validly issued, fully paid and nonassessable.

The foregoing opinion is limited to the laws of the State of Maryland and we do not express any opinion herein concerning any other law. We express no opinion as to compliance with any federal or state securities laws, including the securities laws of the State of Maryland, or as to federal or state laws regarding fraudulent transfers. To the extent that any matter as to which our opinion is expressed herein would be governed by the laws of any jurisdiction other than the State of Maryland, we do not express any opinion on such matter. The opinion expressed herein is subject to the effect of judicial decisions which may permit the introduction of parol evidence to modify the terms or the interpretation of agreements.

The opinion expressed herein is limited to the matters specifically set forth herein and no other opinion shall be inferred beyond the matters expressly stated. We assume no obligation to supplement this opinion if any applicable law changes after the date hereof or if we become aware of any fact that might change the opinion expressed herein after the date hereof.

This opinion is being furnished to you for submission to the Commission as an exhibit to the Registration Statement. We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the use of the name of our firm therein. In giving this consent, we do not admit that we are within the category of persons whose consent is required by Section 7 of the 1933 Act.

Very truly yours,

/s/ Venable LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 17, 2021 relating to the consolidated financial statements of Piedmont Office Realty Trust, Inc. and subsidiaries and the effectiveness of Piedmont Office Realty Trust, Inc. and subsidiaries' internal control over financial reporting, appearing in the Annual Report on Form 10-K of Piedmont Office Realty Trust, Inc. and subsidiaries for the year ended December 31, 2020.

/s/ Deloitte & Touche LLP

Atlanta, Georgia
June 2, 2021