

October 4, 2023

Laura Moon
Chief Accounting Officer
Piedmont Office Realty Trust, Inc.
5565 Glenridge Connector, Ste. 450
Atlanta, GA 30342

Realty Trust, Inc.

year ended December 31, 2022
2023

Re: Piedmont Office

Form 10-K for the
Filed February 23,
File No. 001-34626

Dear Laura Moon:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction