

CORPORATE OFFICE PROPERTIES TRUST

Policy for Handling Complaints About Accounting Matters

The Audit Committee of the Board of Directors of Corporate Office Properties Trust (the “Company”) has adopted procedures for:

- the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and
- the confidential, anonymous submission by the Company’s employees of concerns regarding questionable accounting or auditing matters.

Persons, including Company employees or third parties, who would like to report a complaint regarding accounting, internal accounting controls or auditing matters may submit such reports using any one of the following methods:

By Mail:

Corporate Office Properties Trust
Attention: General Counsel’s Office
6711 Columbia Gateway Drive
Suite 300
Columbia, MD 21046

By E-Mail: Accessed through the Company’s website at www.copt.com.

By Telephone: *Employee Ethics/Whistleblower Hotline* – 800-963-5819

Calls made through the Employee/Whistleblower Hotline will be received and reviewed by the Company’s General Counsel. Copies of all complaints regarding accounting or auditing matters (including summaries of all recordings received through the Employee/Whistleblower Hotline) will be sent to each member of the Audit Committee.

The Company is committed to reviewing and resolving any complaints regarding accounting or auditing matters in a prompt manner and taking remedial action when appropriate and every affected employee is required to fully cooperate with any inquiry that results from any reported conduct or situation.

Non-retaliation

The Company is committed to protecting the rights of those individuals who report these issues. Any Company officer or employee who is found to have engaged in retaliation against any employee who has exercised his/her rights under the Company’s Code of Business Conduct and Ethics or under applicable laws will be subject to appropriate remedial action. In addition, those individuals who violate applicable law may also be

subject to civil and criminal penalties. Further, any contractor, subcontractor or agent who is found to have engaged in retaliation against any Company employee will be subject to appropriate action.