



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

October 19, 2010

Mr. Stephen E. Riffie  
Executive Vice President and Chief Financial Officer  
Corporate Office Properties Trust  
6711 Columbia Gateway Drive, Suite 300  
Columbia, MD 21046

**Re: Corporate Office Properties Trust  
Form 10-K for the year ended December 31, 2009  
Filed February 19, 2010  
Forms 10-Q for the quarters ended March 31 and June 30, 2010  
File No. 001-14023**

Dear Mr. Riffie:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Cicely L. LaMothe  
Accounting Branch Chief