



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

September 1, 2017

Via E-mail

Anthony Mifsud
Chief Financial Officer
Corporate Office Properties Trust and Corporate Office Properties, L.P.
6711 Columbia Gateway Drive, Suite 300
Columbia, MD 21046

Re: Corporate Office Properties Trust
Form 10-K for the fiscal year ended December 31, 2016
Filed February 17, 2017
File No. 1-14023

Corporate Office Properties, L.P.
Form 10-K for the fiscal year ended December 31, 2016
Filed February 17, 2017
File No. 333-189188

Dear Mr. Mifsud:

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,

/s/ Kristi Marrone

Kristi Marrone
Accountant
Office of Real Estate
& Commodities