



DIVISION OF  
CORPORATION FINANCE

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

June 13, 2023

Anthony Mifsud  
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 fiscal year ended December 31, 2022**  
**Filed February 24, 2023**  
**File No. 001-14023**

Dear Anthony 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,

Division of Corporation Finance  
Office of Real Estate & Construction