

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

June 6, 2011

Mr. Gregg D. Adzema Executive Vice President, Chief Financial Officer Cousins Properties Incorporated 191 Peachtree Street NE, Suite 500 Atlanta, Georgia 30303-1740

Re: Cousins Properties Incorporated

Form 10-K for the year ended 12/31/2010

Filed on 2/28/2011 File No. 001-11312

Dear Mr. Gregg D. Adzema:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Daniel L. Gordon Branch Chief