



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2024

Anthony Mifsud  
Executive Vice President and Chief Financial Officer  
COPT Defense Properties  
6711 Columbia Gateway Drive, Suite 300  
Columbia, Maryland 21046

**Re: COPT Defense Properties**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**Filed February 22, 2024**  
**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