

Piedmont Office Realty Trust, Inc.  
Form SC TO-T/A  
December 17, 2010

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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Amendment No. 2  
to  
SCHEDULE TO  
Tender Offer Statement Pursuant to Section 14(d)(1) or 13(e)(1)  
of the Securities Exchange Act of 1934

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PIEDMONT OFFICE REALTY TRUST, INC.  
(Name of Subject Company)

LAPIS INVESTMENT BUSINESS TRUST, MPF BADGER ACQUISITION CO., LLC, MPF DEWAAY FUND 5, LLC, MPF DEWAAY FUND 6, LLC, MPF FLAGSHIP FUND 10, LLC, MPF DEWAAY FUND 2, LLC, MPF DEWAAY FUND 4, LLC, MP VALUE FUND 5, LLC, MPF DEWAAY FUND 7, LLC, MPF DEWAAY PREMIER FUND 4, LLC, MPF FLAGSHIP FUND 13, LLC, MP VALUE FUND 7, LLC, MPF DEWAAY FUND 8, LLC, MPF FLAGSHIP FUND 9, LLC, MPF INCOME FUND 24, LLC, MP FALCON FUND, LLC, MPF FLAGSHIP FUND 12, LLC, MPF SPECIAL FUND 9, LLC, MPF FLAGSHIP FUND 14, LLC; SUTTER OPPORTUNITY FUND 4, LLC; AND MACKENZIE PATTERSON FULLER, LP

(BIDDERS)  
SHARES OF CLASS A and CLASS B-3 COMMON STOCK  
(Title of Class of Securities)

720190206 Class A  
720190503 Class B-3

(CUSIP Number of Class of Securities)

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MacKenzie Patterson Fuller, LP  
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Moraga, California 94556  
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(Name, Address, and Telephone Number of  
Person Authorized to Receive Notices and  
Communications on Behalf of Bidder)

Calculation of Filing Fee

Transaction Valuation*	Amount of Filing Fee
\$30,200,000	\$2,260.92

\*

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For purposes of calculating the filing fee only. Assumes the purchase of 2,000,000 Shares of Class B-3 and 100,000 Class A Shares at a purchase price equal to \$15.10 per Share in cash

Check box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: \$2,260.92  
Form or Registration Number: SC TO-T  
Filing Party: MacKenzie Patterson Fuller, LP  
Date Filed: November 4, 2010

Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

third party tender offer subject to Rule 14d-1.  
 issuer tender offer subject to Rule 13e-4.  
 going private transaction subject to Rule 13e-3  
 amendment to Schedule 13D under Rule 13d-2

Check the following box if the filing is a final amendment reporting the results of the tender offer:

## FINAL AMENDMENT TO TENDER OFFER

This Amendment No. 2 to the Tender Offer Statement on Schedule TO relates to the offer (the “Offer”) by: Lapis Investment Business Trust, MPF Badger Acquisition Co., LLC, MPF DeWaay Fund 5, LLC, MPF DeWaay Fund 6, LLC, MPF Flagship Fund 10, LLC, MPF DeWaay Fund 2, LLC, MPF DeWaay Fund 4, LLC, MP Value Fund 5, LLC, MPF DeWaay Fund 7, LLC, MPF DeWaay Premier Fund 4, LLC, MPF Flagship Fund 13, LLC, MP Value Fund 7, LLC, MPF DeWaay Fund 8, LLC, MPF Flagship Fund 9, LLC, MPF Income Fund 24, LLC, MP Falcon Fund, LLC, MPF Flagship Fund 12, LLC, MPF Special Fund 9, LLC, MPF Flagship Fund 14, LLC; Sutter Opportunity Fund 4, LLC; and Mackenzie Patterson Fuller, LP (collectively the “Purchasers”) to purchase up to 2,000,000 Shares of Class B-3 and 100,000 Shares of Class A common stock (the “Shares”) in Piedmont Office Realty Trust, Inc. (the “Corporation”), the subject company, at a purchase price equal to \$15.10 per Share, less the amount of any dividends declared or made with respect to the Shares between November 4, 2010 (the “Offer Date”) and December 10, 2010, or such other date to which this Offer may be extended (the “Expiration Date”), upon the terms and subject to the conditions set forth in the Offer to Purchase dated November 4, 2010 (the “Offer to Purchase”) and the related Assignment Form.

The Offer resulted in the tender by Shareholders, and acceptance for payment by the Purchasers, of a total of 31,358 Class A Shares and 26,429 Class B-3 Shares. Upon completion of the Offer, the Purchasers held an aggregate of approximately 0.2% and 0.4% of the total outstanding Shares of each Class, respectively. These Shares were allocated among the Purchasers as follows:

## Class A

Lapis Business Investment Trust	94.9%
MPF DeWaay Fund 5, LLC	2.6%
MPF Badger Acquisition Co., LLC	2.6%

## Class B-3

Lapis Business Investment Trust	67.2%
MPF DeWaay Fund 6, LLC	2.1%
MPF Flagship Fund 10, LLC	2.1%
MPF DeWaay Fund 2, LLC	2.1%
MPF DeWaay Fund 4, LLC	2.0%
MP Value Fund 5, LLC	2.0%
MPF DeWaay Fund 7, LLC	2.0%
MPF DeWaay Premier Fund 4, LLC	2.0%
MPF Flagship Fund 13, LLC	2.0%
MP Value Fund 7, LLC	2.0%
MPF DeWaay Fund 8, LLC	2.0%
MPF Flagship Fund 9, LLC	2.0%
MPF Income Fund 24, LLC	2.0%
MP Falcon Fund, LLC	2.0%
MPF Flagship Fund 12, LLC	2.0%
MPF Special Fund 9, LLC	2.0%
Sutter Opportunity Fund 4, LLC	2.0%

SIGNATURES

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After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: December 16, 2010

Lapis Investment Business Trust, MPF Badger Acquisition Co., LLC, MPF DeWaay Fund 5, LLC, MPF DeWaay Fund 6, LLC, MPF Flagship Fund 10, LLC, MPF DeWaay Fund 2, LLC, MPF DeWaay Fund 4, LLC, MP Value Fund 5, LLC, MPF DeWaay Fund 7, LLC, MPF DeWaay Premier Fund 4, LLC, MPF Flagship Fund 13, LLC, MP Value Fund 7, LLC, MPF DeWaay Fund 8, LLC, MPF Flagship Fund 9, LLC, MPF Income Fund 24, LLC, MP Falcon Fund, LLC, MPF Flagship Fund 12, LLC, MPF Special Fund 9, LLC, MPF Flagship Fund 14, LLC

By: MacKenzie Patterson Fuller, LP, Manager/General Partner

By: /s/ Chip Patterson  
Chip Patterson, Senior Vice  
President

Sutter Opportunity Fund 4, LLC  
By: Sutter Capital Management, LLC, Manager

By: /s/ Chip Patterson  
Chip Patterson, Senior Vice  
President

Lapis Investment Business Trust  
By: Lapis Advisers, LP, its trustee  
By: Lapis-GP, LLC

By: /s/ Kjerstin Hatch  
Kjerstin Hatch,  
Manager

MacKenzie Patterson Fuller, LP

By: /s/ Chip Patterson  
Chip Patterson, Senior Vice  
President