



DIVISION OF  
CORPORATION FINANCE

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

December 28, 2020

David Holeman  
Chief Financial Officer  
Whitestone REIT  
2600 South Gessner, Suite 500  
Houston, Texas 77063

**Re: Whitestone REIT**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Form 8-K filed on October 26, 2020**  
**File Nos. 001-34855**

Dear Mr. Holeman:

We have completed our review of your filings. 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