



DIVISION OF
CORPORATION FINANCE

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

May 18, 2022

David K. Holeman
Chief Executive Officer
Whitestone REIT
2600 South Gessner, Suite 500
Houston, Texas 77063

Re: Whitestone REIT
Registration Statement on Form S-3
Filed May 12, 2022
File No. 333-264881

Dear Mr. Holeman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Victor Rivera Melendez at 202-551-4182 and Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: C. Spencer Johnson, III, Esq.