

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

DIVISION OF CORPORATION FINANCE

November 2, 2023

John S. Hogan 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, 2022 Filed on March 8, 2023 File No. 001-34855

Dear John S. Hogan:

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