## Mail Stop 4561

July 31, 2008

Mr. George J. Carter President FSP 303 East Wacker Drive Corp. 401 Edgewater Place, Suite 200 Wakefield, MA 01880-6210

> Re: FSP 303 East Wacker Drive Corp. Registration Statement on Form 10 Filed April 11, 2008

File No. 000-53165

Dear Mr. Carter:

We have completed our review of your Form 10 and have no further comments at this time.

Sincerely,

Karen J. Garnett Assistant Director