



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

DIVISION OF  
CORPORATION FINANCE

February 14, 2014

Via E-mail

Mr. John C. Popeo  
Treasurer and Chief Financial Officer  
CommonWealth REIT  
Two Newton Place  
255 Washington Street, Suite 300  
Newton, Massachusetts 02458

**Re: CommonWealth REIT  
Definitive Additional Soliciting Materials on Schedule 14A  
Filed February 4, 2014  
File No. 001-09317**

Dear Mr. Popeo:

We have reviewed your response letter dated February 11, 2014 and have the following comment.

General

1. We refer to your response to prior comment 1. In future filings, please characterize it as your belief that Related/Corvex have implicitly made the acknowledgement you describe.

You may contact me at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Margaret R. Cohen, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP