



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

July 19, 2017

Via E-mail

Mr. Adam S. Markman  
Chief Financial Officer  
Equity Commonwealth  
Two North Riverside Plaza, Suite 2100  
Chicago, IL 60606

**Re: Equity Commonwealth  
Form 10-K for the fiscal year ended December 31, 2016  
Filed February 16, 2017  
File No. 001-09317**

Dear Mr. Markman:

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,

/s/ Wilson K. Lee

Wilson K. Lee  
Senior Staff Accountant  
Office of Real Estate and  
Commodities