



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

October 15, 2018

Via E-mail

Mr. Adam S. Markman  
Executive Vice President, Chief Financial Officer and Treasurer  
Equity Commonwealth  
Two North Riverside Plaza, Suite 2100  
Chicago, Illinois 60606

**Re: Equity Commonwealth  
Form 10-K for the fiscal year ended December 31, 2017  
Filed February 15, 2018  
File No. 001-09317**

Dear Mr. Markman:

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,

/s/ Robert F. Telewicz, Jr.

Robert F. Telewicz, Jr.  
Branch Chief  
Office of Real Estate and  
Commodities