



DIVISION OF
CORPORATION FINANCE

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

July 14, 2021

Orrin Shifrin
Executive Vice President, General Counsel, and Secretary
Equity Commonwealth
Two North Riverside Plaza Suite 2100
Chicago, IL 60606

**Re: Equity Commonwealth
Registration Statement on Form S-4
Filed on July 2, 2021
File No. 333-257626**

Dear Mr. Shifrin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Janice Adeloje at (202)551-3034 or Pam Howell at (202)551-3357 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Stuart A. Barr