



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

February 16, 2018

Via Email

Mr. David K. Holeman  
Chief Financial Officer  
Whitestone REIT  
2600 South Gessner, Suite 500  
Houston, TX 77063

**Re: Whitestone REIT  
Form 10-K  
Filed March 3, 2017  
File No. 001-34855**

Dear Mr. Holeman:

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/ Isaac Esquivel

Isaac Esquivel  
Staff Accountant  
Office of Real Estate and  
Commodities