



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

January 11, 2011

By U.S. Mail and facsimile to (781) 246-2807

Ms. Barbara J. Fournier, Principal Financial Officer
FSP Galleria North Corp.
401 Edgewater Place
Wakefield, MA 01880

Re: FSP Galleria North Corp.
Form 10-K for the year ended December 31, 2009
Forms 10-Q for the quarters ended March 31, 2010, June 30, 2010
and September 30, 2010
File No. 000-51940

Dear Ms. Fournier:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Cicely LaMothe
Branch Chief