

July 21, 2010

Ms. Barbara J. Fournier  
Chief Operating Officer  
FSP Phoenix Tower Corporation  
401 Edgewater Place  
Wakefield, Massachusetts 01880

**Re: FSP Phoenix Tower Corporation**  
**Form 10-K for the year ended December 31, 2009**  
**Filed on March 12, 2010**  
**File No. 000-52559**

Dear Ms. Barbara J. Fournier:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe  
Branch Chief