



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3628

Mail Stop 3628

February 10, 2009

**Via Facsimile and U.S. Mail**

Scott Carter, Esq.  
FSP 50 South Tenth Street Corp.  
401 Edgewater Place, Suite 200  
Wakefield, MA 01880-6210

**Re: FSP 50 South Tenth Street Corp.  
Schedule TO-T filed by Moraga Gold, LLC et al.  
Filed February 3, 2009  
File No. 5-84520**

**FSP 303 East Wacker Drive Corp.  
Schedule TO-T filed by Moraga Gold, LLC et al.  
Filed February 3, 2009  
File No. 5-84521**

Dear Mr. Carter:

It has come to our attention that you have received a written request for your shareholder list pursuant to Rule 14d-5 of the Exchange Act from the bidders in the above-referenced tender offers. Please tell us how you intend to comply with your obligations under Rule 14d-5(a).

Please direct any questions to me at (202) 551-3411. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Peggy Kim  
Special Counsel  
Office of Mergers & Acquisitions