



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

July 24, 2018

Via E-Mail

George J. Carter  
Chairman and Chief Executive Officer  
FSP 303 East Wacker Drive Corp.  
401 Edgewater Place, Suite 200  
Wakefield, MA 01880

**Re: FSP 303 East Wacker Drive Corp.**  
**Form PREM 14A**  
**Filed July 6, 2018**  
**File No. 000-53165**

Dear Mr. Carter:

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/ Sonia Gupta Barros

Sonia Gupta Barros  
Assistant Director  
Office of Real Estate and  
Commodities