



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

March 11, 2016

Via E-mail

Mr. Jeff Waldvogel
Chief Financial Officer
KBS Strategic Opportunity REIT, Inc.
800 Newport Center Drive, Suite 700
Newport Beach, California 92660

Re: KBS Strategic Opportunity REIT, Inc.
Form 10-K
Filed March 9, 2015
File No. 000-54382

Dear Mr. Waldvogel:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert F. Telewicz, Jr.

Mr. Robert F. Telewicz, Jr.
Branch Chief
Office of Real Estate and
Commodities