



DIVISION OF  
CORPORATION FINANCE

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

August 22, 2024

Michael Bender  
Chief Financial Officer  
Pacific Oak Strategic Opportunity REIT, Inc.  
11766 Wilshire Blvd.  
Suite 1670  
Los Angeles, CA 90025

**Re: Pacific Oak Strategic Opportunity REIT, Inc.**  
**Form 10-K for the Fiscal Year Ending December 31, 2023**  
**Filed April 1, 2024**  
**File No. 000-54382**

Dear Michael Bender:

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,

Division of Corporation Finance  
Office of Real Estate & Construction