



DIVISION OF  
CORPORATION FINANCE

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

October 7, 2013

Via facsimile

Mr. Christopher Cronin  
President and Director  
Commonwealth Realty Partners, Inc.  
50 Federal Street  
Newburyport, MA 01950

**Re: Commonwealth Realty Partners, Inc.**  
**Item 4.01 Form 8-K**  
**Filed October 30, 2012**  
**File No. 333-163807**

Dear Mr. Cronin:

We issued comments on the above captioned filings on November 1, 2012. On July 30, 2013, we re-issued the letter after speaking with your external counsel.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact me at 202-551-3432 if you have any questions.

Sincerely,

/s/ William H. Demarest IV

William H. Demarest IV  
Accountant