



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

August 12, 2015

Via E-mail

Mr. Adam Markman  
Chief Financial Officer  
Equity Commonwealth  
Two North Riverside Plaza, Suite 600  
Chicago, IL 60606

**Re:      Equity Commonwealth  
         Form 10-K for the fiscal year ended December 31, 2014  
         Filed February 19, 2015  
         File No. 001-09317**

Dear Mr. Markman:

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/ Kevin Woody

Kevin R. Woody  
Branch Chief  
Office of Real Estate & -  
Commodities