

July 19, 2007

Mail Stop 4561

Mr. John G. Demeritt
Chief Financial Officer
Franklin Street Properties Corp.
401 Edgewater Place, Suite 200
Wakefield, MA 01880

Re: Franklin Street Properties Corp.
Form 10-K for the year ended December 31, 2006
Filed February 23, 2007
File No. 1-32470

Dear Mr. Demeritt:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody
Accounting Branch Chief