



DIVISION OF
CORPORATION FINANCE

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

September 24, 2025

Matthew C. Brown
Chief Financial Officer and Treasurer
Seven Hills Realty Trust
Two Newton Place
255 Washington Street, Suite 300
Newton, MA 02458-1634

**Re: Seven Hills Realty Trust
Registration Statement on Form S-3
Filed September 19, 2025
File No. 333-290401**

Dear Matthew C. Brown:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Benjamin Holt at 202-551-6614 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Zachary Blume