

Mail Stop 4561

February 6, 2008

Mr. David J. Hegarty  
President and Chief Operating Officer  
Senior Housing Properties Trust  
400 Centre Street  
Newton, Massachusetts 02458

**Re: Senior Housing Properties Trust  
Form 10-K for the year ended December 31, 2006  
Filed February 28, 2007  
File No. 001-15319**

Dear Mr. Hegarty:

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

Sincerely,

Daniel L. Gordon  
Branch Chief

