

Mail Stop 3010

April 29, 2010

Mr. Richard A. Doyle
Chief Financial Officer
Senior Housing Properties Trust
400 Centre Street
Newton, MA 02458

**RE: Senoir Housing Properties Trust
Form 10-K for the period ended December 31, 2009
Filed February 19, 2010
File No. 1-15319**

Dear Mr. Doyle:

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

Sincerely,

Kristi Marrone
Staff Accountant