



DIVISION OF
CORPORATION FINANCE

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

April 30, 2014

Via Email

Mr. Michael E. LaBelle
Chief Financial Officer
Boston Properties, Inc.
Prudential Center
800 Boylston Street, Suite 1900
Boston, MA 02199-8103

**Re: Boston Properties, Inc.
Form 10-K
Filed February 28, 2014
File No. 001-13087**

Dear Mr. LaBelle:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Note 3 – Real Estate, page 131

1. Please tell us how you determined to record a gain on consolidation of 767 Fifth Avenue in the amount of \$359.3 million. Refer to the appropriate accounting literature in your response.
2. In addition, please provide more robust disclosure within MD&A explaining how the gain on consolidation was derived as this amount had a significant impact on your earnings.

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 Exchange Act rules require. Since the company and its management are

Michael E. LaBelle
Boston Properties, Inc.
April 30, 2014
Page 2

in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

You may contact Kristi Marrone at (202) 551-3429 or me at (202) 551-3486 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Daniel L. Gordon

Daniel L. Gordon
Branch Chief