

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

