



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

March 24, 2016

VIA E-MAIL

Mr. Mark L. Kleifges  
Treasurer and Chief Financial Officer  
Government Properties Income Trust  
Two Newton Place,  
255 Washington Street, Suite 300  
Newton, MA 02458-1634

**Re: Government Properties Income Trust  
Form 10-K for the year ended December 31, 2015  
Filed on February 18, 2016  
File No. 001-34364**

Dear Mr. Mark L. Kleifges:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2015

Note 8 – Indebtedness, pages F-24 – F-25

1. Please revise future periodic filings to include disclosure requirements outlined within paragraph 470-10-50-1 of the Financial Accounting Standards Codification and/or clarify how you have complied with such disclosure requirements.

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 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.

Mark L. Kleifges  
Government Properties Income Trust  
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In responding to our comment, 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 Peter McPhun, Staff Accountant, at 202-551-3581 or me at 202-551-3468 with any questions.

Sincerely,

/s/ Wilson K. Lee

Wilson K. Lee  
Senior Staff Accountant  
Office of Real Estate and  
Commodities