



DIVISION OF  
CORPORATION FINANCE

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

May 22, 2020

Anthony DeChellis  
Chief Executive Officer  
Boston Private Financial Holdings, Inc.  
Ten Post Office Square  
Boston, MA 02109

**Re: Boston Private Financial Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 18, 2020**  
**File No. 333-238328**

Dear Mr. DeChellis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance