



DIVISION OF  
CORPORATION FINANCE

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

May 9, 2011

*By U.S. Mail and facsimile to (617) 236-3311*

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

**Re: Boston Properties, Inc.**  
**Form 10-K for the year ended December 31, 2010**  
**File No. 001-13087**

**Boston Properties Limited Partnership**  
**Form 10-K for the year ended December 31, 2010**  
**File No. 000-50209**

Dear Mr. LaBelle:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Daniel L. Gordon  
Branch Chief