

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

DIVISION OF CORPORATION FINANCE

August 13, 2015

<u>Via E-mail</u> Mr. Mark L. Kleifges Treasurer and Chief Financial Officer Government Properties Income Trust Two Newton Place, 255 Washington Street, Suite 300 Newton, Massachusetts 02458-1634

> Re: Government Properties Income Trust Form 10-K for the year ended December 31, 2014 Filed on February 20, 2015 File No. 001-34364

Dear Mr. Kleifges:

We have completed our review of your filing. 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 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. 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 rules require.

Sincerely,

/s/ Kevin Woody

Kevin R. Woody Branch Chief