

September 17, 2024

Michael E. LaBelle  
Executive Vice President, Chief Financial Officer & Treasurer  
BXP, Inc.  
800 Boylston Street, Suite 1900  
Boston, MA 02199-8103

Re: BXP, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2023  
Filed February 27, 2024  
File No. 001-13087

Dear Michael E. LaBelle:

We have completed our review of your filing. 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.

Sincerely,

Division of

Office of Real Estate

Corporation Finance  
& Construction