



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

DIVISION OF  
CORPORATION FINANCE

August 9, 2010

Ashish R. Parikh  
Chief Financial Officer  
Hersha Hospitality Trust  
44 Hersha Drive  
Harrisburg, PA 17102

**Re: Hersha Hospitality Trust  
Form 10-K for Fiscal Year Ended  
December 31, 2009  
Filed March 5, 2010  
Definitive Proxy Statement  
Filed April 15, 2010  
File No. 001-14765**

Dear Mr. Parikh:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief