



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