



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

DIVISION OF  
CORPORATION FINANCE

April 17, 2014

Via E-mail

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

**Re: Hersha Hospitality Trust  
Form 10-K for year ended December 31, 2013  
Filed on February 27, 2014  
File No. 001-14765**

Dear Mr. Parikh:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Form 10-K for the year ended December 31, 2013

Financial Statements, page 55

Notes to the Consolidated Financial Statements, page 66

Note 2 – Investment in Hotel Properties, page 73

1. For your acquisition of the Hyatt Union Square hotel, please provide us the details of your reassessment in accordance with paragraph 5 of ASC 805-30-30.

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 Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Mr. Ashish R. Parikh  
Hersha Hospitality Trust  
April 17, 2014  
Page 2

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

You may contact Jennifer Monick, Senior Staff Accountant, at 202-551-3295 or the undersigned at 202-551-3629 if you have questions.

Sincerely,

/s/ Kevin Woody

Kevin Woody  
Branch Chief