

Mail Stop 4561

June 6, 2006

Mr. David J. Kimichik
Chief Financial Officer
Ashford Hospitality Trust, Inc.
14185 Dallas Parkway, Suite 1100
Dallas, TX 75254

**Re: Ashford Hospitality Trust, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2005
File No. 1-31755**

Dear Mr. Kimichik:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe
Accounting Branch Chief