



DIVISION OF  
CORPORATION FINANCE

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

October 10, 2014

**Via E-mail**

Andrew Kahn, Esq.  
Davis Cowell & Bowe LLP  
595 Market Street, Suite 1400  
San Francisco, CA 94105

**Re: Ashford Hospitality Trust, Inc.**  
**Revised Definitive Proxy Statement filed October 7, 2014**  
**Definitive Additional Soliciting Materials filed October 9, 2014**  
**Filed by UNITE HERE**  
**File No. 001-31775**

Dear Mr. Kahn:

We have reviewed your filing and have the following comment.

**Revised Definitive Proxy Statement**

1. We note you added a proposal to be presented at an eventual special meeting of security holders. Please revise your disclosure to alert security holders with respect to their revocation rights.

**Definitive Additional Soliciting Materials**

2. We note your disclosure that you have requested the company to set a record date for a special meeting. With a view towards revised disclosure, tell us whether you have received sufficient proxies to require the company to call a special meeting of security holders.

You may contact me at (202) 551-3619 with any questions.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions