



DIVISION OF
CORPORATION FINANCE

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

October 17, 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.
Definitive Additional Soliciting Materials filed October 10 and 17, 2014
Filed by UNITE HERE
File No. 001-31775**

Dear Mr. Kahn:

We have reviewed your filings and have the following comment.

Definitive Additional Soliciting Materials

1. Each statement or assertion of opinion or belief must be clearly characterized as such, and a reasonable factual basis must exist for each such opinion or belief. Support for opinions or beliefs should be self-evident, disclosed in the solicitation materials or provided to the staff on a supplemental basis. Please provide us the support for the following:
 - Your statement, referring to a low valuation of Ashford Inc., that it is an “incentive [that] casts doubt on the notion that a low valuation is intended solely to protect the REIT’s tax status.” (October 10, 2014)
 - Your statement that Ashford Inc. “may be uninvestable for REIT-specific index funds.” (October 17, 2014)
2. Provide us supplemental support for your references to the valuations conducted by Whitesand and by MLV&Co. (October 17, 2014)

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