

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

July 31, 2020

J. Robison Hays, III Chief Executive Officer Ashford Hospitality Trust, Inc. 14185 Dallas Parkway, Suite 1100 Dallas, Texas 75254

> Re: Ashford Hospitality Trust, Inc. Registration Statement on Form S-4 Filed July 20, 2020 File No. 333-239961

Dear Mr. Hays:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Brigitte Lippmann at 202-551-3713 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: William P. Mills, Esq.