

January 6, 2011

Mr. Kenneth E. Cruse  
Chief Financial Officer  
Sunstone Hotel Investors, Inc.  
120 Vantis, Suite 350  
Aliso Viejo, California 92656

**Re: Sunstone Hotel Investors, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed on February 23, 2010**  
**File No. 001-32319**

Dear Mr. Kenneth E. Cruse:

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

Sincerely,

Yolanda Crittendon  
Staff Accountant