



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

July 12, 2018

Via E-mail

Douglas W. Vicari  
Executive Vice President and Chief Financial Officer  
Chesapeake Lodging Trust  
4300 Wilson Boulevard, Suite 625  
Arlington, VA 22203

**Re: Chesapeake Lodging Trust  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 15, 2018  
Form 10-Q for the Quarterly Period Ended March 31, 2018  
Filed May 1, 2018  
File Nos. 1-34572**

Dear Mr. Vicari:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-Q for the quarterly period ended March 31, 2018

2. Summary of Significant Accounting Policies

Recent Accounting Pronouncements, page 10

1. Please tell us how you considered the disclosure requirements outlined in ASC 606-10-50-12 through 50-15 and 606-10-50-17 through 50-20 in relation to your revenues from contracts with customers.

Douglas W. Vicari  
Chesapeake Lodging Trust  
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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.

You may contact William Demarest, Staff Accountant, at (202) 551-3432 or Shannon Sobotka, Staff Accountant, at (202) 551-3856 with any questions.

Sincerely,

/s/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate and  
Commodities