



DIVISION OF  
CORPORATION FINANCE

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

September 28, 2018

Jon Bortz  
Chairman, President and Chief Executive Officer  
Pebblebrook Hotel Trust  
7315 Wisconsin Avenue, Suite 1100 West  
Bethesda, Maryland, 20814

**Re: Pebblebrook Hotel Trust**  
**Registration Statement on Form S-4**  
**Filed September 18, 2018**  
**File No. 333-227405**

Dear Mr. Bortz:

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 Josh Lobert, Staff Attorney, at 202-551-7150 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities