



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

October 8, 2010

Mr. Daniel P. Hansen  
President and Chief Executive Officer  
Summit Hotel Properties, Inc.  
2701 South Minnesota Avenue, Suite 6  
Sioux Falls, SD 57105

**Re: Summit Hotel Properties, Inc.  
Amendment No. 1 to Registration Statement on Form S-11  
Filed September 23, 2010  
File No. 333-168686**

Dear Mr. Hansen:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. We have reviewed your response to comment one of our letter dated September 8, 2010 and the supplemental materials provided. We note that you have only provided supporting documents for some of the studies and reports that you cite in the prospectus. Please provide us with copies of any study or report that you cite or on which you rely. Clearly mark the materials to identify the portions that support your disclosure. We note the following statements by way of example only:
  - “We believe our hotels will experience significant revenue growth as lodging industry fundamentals recover from the economic recession which caused industry-wide RevPAR to suffer a combined 18.4% decline in 2008 and 2009, according to Smith Travel Research. Industry conditions have shown improvement during the first eight months of 2010, with RevPAR growth across

all segments of 4.0% as compared to the same period of 2009, according to Smith Travel Research,” page 4;

- “According to Lodging Econometrics, during the second quarter of 2010, approximately 68,000 new hotel rooms were under construction in the U.S., as compared to approximately 242,000 rooms under construction in the second quarter of 2008, a decline of 72%,” page 5; and
  - “...according to Bloomberg, upcoming maturities with approximately \$28.4 billion of hotel-related commercial mortgage-backed securities, or CMBS, are scheduled to mature through 2013 and a significant number of additional maturities are expected between 2015 and 2017,” page 87.
2. We note your response to comment three of our letter dated September 8, 2010. Please tell us how the support you have provided us provides a basis for your statement that you are a “leading” hotel owner.

Use of Proceeds, page 41

3. Please add disclosure to this section that explains that if you are unable to obtain required lender consents with respect to approximately \$     million of outstanding indebtedness that you have not yet obtained, you may have to repay all or a portion of this indebtedness with proceeds of this offering in order to complete the formation transactions.

Distribution Policy, page 45

4. Please revise your filing to remove any projections related to your initial dividend distribution, including the table on page 47. Due to the difficulty in predicting future cash flows, it is not appropriate for owners of hotels, which are not leased to unrelated third parties, to project an initial dividend distribution where there is limited operating history, a change in flags or a change in the management company.

Management’s Discussion and Analysis and Results of Operations, page 51

5. We have reviewed your response to comment 19 of our letter dated September 8, 2010. Please disclose the amount of accrued and unpaid priority returns on the Class A and Class A-1 membership interests through a recent practicable date and any additional amounts you expect to pay through the closing date of the offering.

Tax Protection Agreements, page 69

6. Please revise your disclosure to quantify, if practicable, the maximum amount of cash you may be obligated to pay out under the tax protection agreements.

Franchise Agreements, page 91  
Hotel Management Agreements, page 92

7. We have reviewed your response to comment 24 of our letter dated September 8, 2010. Please confirm that you will provide greater details of your hotel management agreements at such time as you have a clearer understanding of the material terms of the agreements. Please also disclose the terms of your franchise agreements.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Mr. Daniel P. Hansen  
Summit Hotel Properties, Inc.  
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You may contact Eric McPhee, Staff Accountant, at (202) 551-3693 or Daniel Gordon, Branch Chief, at (202) 551-3486 if you have questions regarding comments on the financial statements and related matters. Please contact Kristina Aberg, Attorney-Advisor, at (202) 551-3404 or me at (202) 551-3655 with any other questions.

Sincerely,

Sonia Gupta Barros  
Special Counsel

cc: David C. Wright, Esq.  
Edward W. Elmore, Esq.  
Hunton & Williams LLP