



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3233

October 17, 2017

Via E-mail

Greg A. Dowell
Executive Vice President, Chief Financial Officer and Treasurer
Summit Hotel Properties, Inc.
12600 Hill Country Boulevard, Suite R-100
Austin, TX 78738

Re: Summit Hotel Properties, Inc.
Form 10-K for the fiscal year ended December 31, 2016
Filed February 23, 2017
Form 8-K
Filed August 2, 2017
File No. 001-35074

Dear Mr. Dowell:

We have completed our review of your filings. 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.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone
Staff Accountant
Office of Real Estate
& Commodities