



DIVISION OF  
CORPORATION FINANCE

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

May 26, 2021

Christopher Eng  
Executive Vice President and General Counsel  
Summit Hotel Properties, Inc.  
13215 Bee Cave Parkway, Suite B-300  
Austin, TX 78738

**Re: Summit Hotel Properties, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2020**  
**Filed February 26, 2021**  
**File No. 001-35074**

Dear Mr. Eng:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Real Estate & Construction