

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

January 19, 2016

<u>Via E-mail</u> Mr. John E. Petry Founder and Managing Partner Sessa Capital (Master), L.P. 1350 Avenue of the Americas, Suite 3110 New York, New York 10019

## Re: Ashford Hospitality Prime, Inc. Soliciting Material Under Rule 14a-12 Filed January 15, 2016 by Sessa Capital (Master), L.P., John E. Petry et al. File No. 001-35972

UNITED STATES

Dear Mr. Petry:

We have reviewed your filing 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 filing, by providing the requested information, or by advising us when you will provide the requested response. 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 filing and the information you provide in response to these comments, we may have additional comments.

## General

- 1. Please provide support for the assertion that the company has engaged in multiple "shareholder-unfriendly actions that have exacerbated the conflicts of interest."
- 2. Please provide support for the assertion that the company's board of directors and management have taken multiple actions to "disenfranchise shareholders."

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 Exchange Act of 1934 and all applicable Exchange Act rules require. Since the filing persons are in possession of all facts relating to their disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made. Mr. John E. Petry Sessa Capital (Master), L.P. January 19, 2016 Page 2

In responding to our comments, please provide a written statement from each filing person acknowledging that:

- the filing person is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the filing person may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact me at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

/s/ David L. Orlic

David L. Orlic Special Counsel Office of Mergers and Acquisitions

cc: <u>Via E-mail</u> Thomas R. Stephens, Esq. Bartlit Beck Herman Palenchar & Scott LLP