



DIVISION OF  
CORPORATION FINANCE

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

September 2, 2020

Deric Eubanks  
Chief Financial Officer  
Braemar Hotels & Resorts Inc.  
14185 Dallas Parkway, Suite 1100  
Dallas, TX 75254

**Re: Braemar Hotels & Resorts Inc.**  
**Form 10-K for the year ended December 31, 2019**  
**Filed March 13, 2020**  
**File No. 001-35972**

Dear Mr. Eubanks:

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