



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2022

Alex Rose  
Executive Vice President  
Braemar Hotels & Resorts Inc.  
14185 Dallas Parkway, Suite 1200  
Dallas, TX 75254

**Re: Braemar Hotels & Resorts Inc.**  
**Registration Statement on Form S-3**  
**Filed March 14, 2022**  
**File No. 333-263517**

Dear Mr. Rose:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Austin Wood at 202-551-5586 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction