



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

June 29, 2018

Via E-mail

Mr. Brian Nicholson
Chief Financial Officer
Extended Stay America, Inc.
11525 N. Community House Road, Suite 100
Charlotte, North Carolina 28277

**Re: Extended Stay America, Inc.
ESH Hospitality, Inc.
Form 10-K for the fiscal year ended December 31, 2017
Filed February 27, 2018
File No. 001-36190 and 001-36191**

Dear Mr. Nicholson:

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,

/s/ Jennifer Monick

Jennifer Monick
Assistant Chief Accountant
Office of Real Estate and
Commodities