



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

January 26, 2018

Via US Mail

Edward T. Hoganson  
Chief Financial Officer and Treasurer  
Hospitality Investors Trust, Inc.  
450 Park Avenue, Suite 1400  
New York, NY 10022

**Re: Hospitality Investors Trust, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Filed March 31, 2017**  
**File No. 000-55394**

Dear Mr. Hoganson:

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