



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

May 8, 2018

Via E-mail

La Quinta Holdings Inc.  
Mark M. Chloupek  
Executive Vice President, Secretary and General Counsel  
909 Hidden Ridge, Suite 600  
Irving, Texas 75038

**Re: La Quinta Holdings Inc.  
Form 10-K for the fiscal year ended December 31, 2017  
Filed March 1, 2018  
File No. 1-36412**

**La Quinta Holdings Inc.  
Form 10-K for the fiscal year ended December 31, 2016  
Filed March 1, 2017  
File No. 1-36412**

Dear Mr. Chloupek:

We have completed our review of your filings. 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 &  
Commodities