



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3233

July 26, 2018

Via E-Mail

Monty J. Bennett
Chief Executive Officer and Chairman of the Board
Ashford Inc.
14185 Dallas Parkway, Suite 1100
Dallas, Texas 75254

**Re: Ashford Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 24, 2018
File No. 001-36400**

Dear Mr. Bennett:

We completed our review of your filing as of May 30, 2018. 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 Gowetski

Jennifer Gowetski
Senior Counsel
Office of Real Estate and
Commodities

cc: Dudley W. Murrey, Esq. (*via e-mail*)