



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

DIVISION OF  
CORPORATION FINANCE

March 24, 2022

James Francis  
Chief Executive Officer  
ESH Acquisition Corp.  
228 Park Ave S, Suite 89898  
New York, New York 10003-1502

**Re: ESH Acquisition Corp.**  
**Draft Registration Statement on Form S-1**  
**Submitted March 22, 2022**  
**CIK No. 0001918661**

Dear Mr. Francis:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement and nonpublic draft submissions at least 15 days prior to any road show as that term is defined in Rule 433(h)(4) or, in the absence of a road show, at least 15 days prior to the requested effective date of the 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 Shih-Kuei Chen at 202-551-7664 or Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Sean M. Ewen, Esq.