



DIVISION OF  
CORPORATION FINANCE

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

April 24, 2024

Deric Eubanks  
President  
Stirling Hotels & Resorts, Inc.  
14185 Dallas Parkway, Suite 1200  
Dallas, TX 75254

**Re: Stirling Hotels & Resorts, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed December 15, 2023**  
**File No. 000-56623**

Dear Deric Eubanks:

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,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Laura K. Sirianni