

Mail Stop 4561

August 18, 2008

Via U.S. Mail and Facsimile 602.678.0281

Mr. Anthony B. Waters
Chief Financial Officer
InnSuites Hospitality Trust
1615 E. Northern Avenue
Suite 102
Phoenix, AZ 85020

**Re: InnSuites Hospitality Trust
Form 10-K for fiscal year ended January 31, 2008
Filed May 15, 2008
Form 10-Q for the period ended April 30, 2008
Filed June 16, 2008
File No. 1-07062**

Dear Mr. Waters:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief