December 18, 2008

VIA U.S. MAIL AND FAX (703)543-0633

Mr. Bruce A. Riggins Chief Financial Officer Interstate Hotels & Resorts, Inc. 4501 North Fairfax Drive Suite 500 Arlington, VA 22203

Re: Interstate Hotels & Resorts, Inc.

File No. 001-14331

Form 10-K for Fiscal Year Ended

December 31, 2007

Form 10-Q for the Quarterly Period Ended

March 31, 2008

Definitive Proxy on Schedule 14A

Dear Mr. Riggins:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody Accounting Branch Chief