

Via Facsimile and U.S. Mail  
Mail Stop 4561

June 26, 2007

Mr. James A. MacLennan  
Executive Vice President and Chief Financial Officer  
Lodgian, Inc.  
3445 Peachtree Road N.E., Suite 700  
Atlanta, GA 30326

**Re: Lodgian, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 15, 2007**  
**File No. 1-14537**

Dear Mr. MacLennan:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief