March 13, 2009

VIA U.S. MAIL AND FAX (404) 364-0088

James A. MacLennan 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, 2007 Filed March 12, 2008 Definitive Proxy Statement Filed March 12, 2008 File No. 001-14537

Dear Mr. MacLennan:

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 Branch Chief