



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2022

Alex Rose  
Executive Vice President, General Counsel and Secretary  
Ashford Hospitality Trust, Inc.  
14185 Dallas Parkway, Suite 1200  
Dallas, TX 75254

**Re: Ashford Hospitality Trust, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 4, 2022**  
**File No. 333-263323**

Dear Mr. Rose:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Benjamin Holt at 202-551-6614 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Kerry E. Johnson