



DIVISION OF
CORPORATION FINANCE

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

May 5, 2025

Deric Eubanks
Chief Financial Officer
ASHFORD HOSPITALITY TRUST INC
14185 Dallas Parkway
Suite 1200
Dallas, TX 75254

Re: ASHFORD HOSPITALITY TRUST INC
Registration Statement on Form S-3
Filed April 29, 2025
File No. 333-286826

Dear Deric Eubanks:

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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Erica L. Hogan, Esq.