



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2026

Aaron Reyes  
Chief Financial Officer  
Sunstone Hotel Investors, Inc.  
15 Enterprise, Suite 200  
Aliso Viejo, California 92656

**Re: Sunstone Hotel Investors, Inc.**  
**Form 10-K for the year ended December 31, 2025**  
**Filed on February 27, 2026**  
**Form 8-K filed on February 27, 2026**  
**File No. 001-32319**

Dear Aaron Reyes:

We have reviewed your filings and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 8-K filed on February 27, 2026

Unaudited Selected Statistical and Financial Data, page 2

1. We note your presentation of Adjusted FFO Attributable to Common Stockholders per Diluted share here and as part of your 2026 Outlook. In future periodic filings, please present with equal or greater prominence the most directly comparable measure calculated in accordance with GAAP for this non-GAAP financial measure. Refer to Item 10(e)(1)(i)(A) of Regulation S-K and Question 102.10(a) of the Division's Corporation Finance Interpretations on Non-GAAP Financial Measures.

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 Ameen Hamady at 202-551-3891 or Shannon Menjivar at 202-551-3856 if you have questions regarding comments on the financial statements and related matters.

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Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction