



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

January 26, 2018

Via US Mail

Edward T. Hoganson
Chief Financial Officer and Treasurer
Hospitality Investors Trust, Inc.
450 Park Avenue, Suite 1400
New York, NY 10022

Re: Hospitality Investors Trust, Inc.
Form 10-K for the fiscal year ended December 31, 2016
Filed March 31, 2017
File No. 000-55394

Dear Mr. Hoganson:

We have completed our review of your filing. 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.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick
Assistant Chief Accountant
Office of Real Estate and
Commodities