



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

DIVISION OF  
CORPORATION FINANCE

March 24, 2023

Gregory Vickowski  
Chief Financial Officer  
Procaccianti Hotel REIT, Inc.  
1140 Reservoir Avenue  
Cranston, RI 02920-6320

**Re: Procaccianti Hotel REIT, Inc.**  
**Form 10-K for fiscal year ended December 31, 2021**  
**Filed March 25, 2022**  
**File No. 000-56272**

Dear Gregory Vickowski:

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,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Ron Hadar