



DIVISION OF  
CORPORATION FINANCE

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

June 10, 2024

Atish Shah  
Executive Vice President, Chief Financial Officer and Treasurer  
Xenia Hotels & Resorts, Inc.  
200 S. Orange Avenue, Suite 2700  
Orlando, FL 32801

**Re: Xenia Hotels & Resorts, Inc.**  
**Form 10-K for the year ended December 31, 2023**  
**File No. 001-36594**

Dear Atish Shah:

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