



DIVISION OF
CORPORATION FINANCE

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

March 4, 2026

Jonathan Stanner
Chief Executive Officer
Summit Hotel Properties, Inc.
13215 Bee Cave Parkway, Suite B-300
Austin, TX 78738

**Re: Summit Hotel Properties, Inc.
Registration Statement on Form S-3
Filed February 25, 2026
File No. 333-293752**

Dear Jonathan Stanner:

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: Mollie Duckworth, Esq.