

June 17, 2024

BY EDGAR AND OVERNIGHT MAIL

Mr. William Demarest
Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

**Re: RLJ Lodging Trust
Form 10-K for the Year Ended December 31, 2023
Filed February 27, 2024
Form 8-K filed February 26, 2024
File No. 001-35169**

Dear Mr. Demarest:

This letter is submitted by RLJ Lodging Trust (the “**Company**”) in response to a comment from the staff of the Division of Corporation Finance (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) in a letter dated June 3, 2024 (the “**Comment Letter**”) with respect to the Company’s Annual Report on Form 10-K for the year ended December 31, 2023 filed with the Commission on February 27, 2024 (the “**Form 10-K**”) and the Company’s Current Report on Form 8-K filed with the Commission on February 26, 2024 (the “**Form 8-K**”).

For your convenience, the Staff’s comment set forth in the Comment Letter has been reproduced in italics herein with the response immediately following.

Form 8-K filed February 26, 2024

Exhibit 99.1 Press Release
2024 Outlook, page 3

1. We note that you disclose Full Year 2024 Guidance for Non-GAAP measures, including Adjusted EBITDA and Adjusted FFO per diluted share, without providing a reconciliation to the most directly related GAAP measure. In future filings, please include such reconciliation or, alternatively, provide a statement that the information could not be presented without unreasonable efforts under Item 10(e)(1)(i)(B) of Regulation S-K. Refer also to Questions 102.10(a) and 102.10(b) of the C&DIs for Non-GAAP Financial Measures.

Response to Comment No. 1

In future filings, we will include a reconciliation of Non-GAAP measures to the most directly related GAAP measure or, alternatively, provide a statement that the information could not be presented without unreasonable efforts under Item 10(e)(1)(i)(B) of Regulation S-K.

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If you have any questions concerning this letter or if you would like any additional information, please do not hesitate to call me at (301) 280-7749.

Sincerely,

RLJ Lodging Trust

/s/ Sean M. Mahoney
Sean M. Mahoney
Chief Financial Officer

cc: Leslie D. Hale
Chad D. Perry
RLJ Lodging Trust

David W. Bonser
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Nicole Stroud
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