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November 7, 2006

Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

Re: BH Lodging Corp. (Commission File No. 001-11975)

Ladies and Gentlemen:

We are writing on behalf of BH Lodging Corp. (formerly known as Boykin Lodging Company), an Ohio corporation (the "Company"), to request that the staff of the Office of Chief Counsel, Division of Corporation Finance (the "Staff"), of the Securities and Exchange Commission (the "Commission") confirm that it will not recommend enforcement action to the Commission if, under the circumstances described below, the Company files a certification on Form 15 ("Form 15") to suspend the Company's obligation to file with the Commission periodic reports required under Section 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the rules and regulations promulgated thereunder, including the suspension of the Company's duty to file its Quarterly Report on Form 10-Q for the quarter ending September 30, 2006 (the "Form 10-Q"), pursuant to Rule 12h-3 under the Exchange Act ("Rule 12h-3"). Alternatively, on behalf of the Company and pursuant to Section 12(h) of the Exchange Act, we request an exemption from the requirements of Section 15(d) of the Exchange Act for filing such reports. All factual information contained herein has been provided by the Company.

BACKGROUND

On May 19, 2006, the Company, Boykin Hotel Properties, L.P., an Ohio limited partnership of which the Company is the general partner, Braveheart Investors LP, a Delaware limited partnership ("Parent"), Braveheart II Realty (Ohio) Corp., an Ohio corporation and a wholly-owned subsidiary of Parent ("Merger Sub"), Braveheart II Properties Holding LLC, a Delaware limited liability company, and Braveheart II Properties Company LLC, an Ohio limited liability company and an indirectly wholly-owned subsidiary of Parent, entered into an Agreement and Plan of Merger (the "Merger Agreement") pursuant to which Merger Sub merged with and into the Company, with the Company as the surviving corporation (the "Merger"). The Merger became effective on September 21, 2006.

Prior to the consummation of the Merger, each share of common stock, without par value, of the Company (collectively, the "Common Shares") carried with it the related right (collectively, the "Preferred Share Purchase Rights") to purchase a unit from the Company consisting of 1/1000th of a Class A Series 1999-A Noncumulative Preferred Share, without par value, of the Company at a cash exercise price of $40.00 per such unit. The Preferred

Share Purchase Rights were issued pursuant to the Shareholder Rights Agreement, dated as of May 25, 1999, as amended (as so amended, the "Rights Agreement"), between the Company and National City Bank, as rights agent. The Preferred Share Purchase Rights were registered under Section 12(b) of the Exchange Act but have never traded separately from the Common Shares. Pursuant to the Merger Agreement, the Company agreed that the Rights Agreement would not apply to the acquisition of Common Shares pursuant to the Merger Agreement.

Upon consummation of the Merger, all of the Common Shares and Preferred Share Purchase Rights, other than Common Shares and Preferred Share Purchase Rights held by the Parent and its affiliates and other than Common Shares held by shareholders exercising dissenters' rights, were converted into the right to receive the cash merger consideration provided for by the Merger Agreement, and all of the Company's depositary shares, without par value, representing 1/10th interest in the Company's Class A Cumulative Preferred Shares, Series 2002-A (the "Depositary Shares") were converted into the right to receive the cash merger consideration provided for by the Merger Agreement. Upon consummation of the Merger, Parent became the owner of all of the Common Shares, although we note that in order to maintain the Company's status as a real estate investment trust ("REIT") for U.S. Federal income tax purposes, there are 125 shares of the Company's Series A Cumulative Nonvoting Preferred Stock held by 125 accredited investors. Such shares of Series A Cumulative Nonvoting Preferred Stock were issued in a private placement transaction pursuant to Regulation D promulgated under the Securities Act of 1933, as amended (the "Securities Act"), by Braveheart Offering Corp., a subsidiary of Parent that was merged with and into the Company immediately following consummation of the Merger (the "Second Merger"). This private placement by Braveheart Offering Corp. was consummated as of July 7, 2006, and Braveheart Offering Corp. filed a Form D with respect to such private placement with the Commission on July 18, 2006. As a result of the merger of Braveheart Offering Corp. with and into the Company in the Second Merger, the Parent continued to be the owner of all the Common Shares, and the holders of the Series A Cumulative Nonvoting Preferred Stock issued by Braveheart Offering Corp. became the holders of Series A Cumulative Nonvoting Preferred Stock of the Company.

The New York Stock Exchange filed with the Commission, in accordance with Rule 12d2-2(a) of the Exchange Act an application on Form 25 on September 26, 2006 striking the Common Shares and Depositary Shares from listing and registration and an application on Form 25 on October 12, 2006 striking the Preferred Share Purchase Rights from listing and registration. The Common Shares, Depositary Shares and Preferred Share Purchase Rights are not deemed registered, nor have they been registered, under Section 12(g) of the Exchange Act or the rules promulgated thereunder, and no other class of equity securities of the Company has been registered under Sections 12(b) or 12(g) of the Exchange Act. Accordingly, the Company's duty to file any reports under Section 13(a) of the Exchange Act and the rules and regulations promulgated thereunder has been suspended pursuant to Rule 12d2-2(d)(5) of the Exchange Act. However, under Rule 12d2-2(d)(7), the Company

is, nevertheless, required to file reports required under Section 15(d) of the Exchange Act. The Company seeks to suspend, pursuant to Rule 12h-3(a) and (b)(1)(i), its obligation under Rule 12d-2(d)(7) to file reports required under Section 15(d), including the Form 10-Q. In addition, upon the termination of the registration of the Company's Common Shares and Depositary Shares under Section 12(b) of the Exchange Act in accordance with Rule 12d-2(d)(2), the Company will again become subject to the reporting obligations of Section 15(d) of the Exchange Act, which obligations are currently suspended while the Company's Common Shares and Depositary Shares are registered under Section 12(b).[1] Accordingly, the Company also seeks to suspend, pursuant to Rule 12h-3(a) and (b)(1)(i), its Section 15(d) reporting obligations when such obligations will again apply to the Company following deregistration of the Common Shares and the Depositary Shares under Section 12(b) of the Exchange Act. The suspension of such reporting obligations would be effected by means of filing a Form 15 with respect to the Common Shares and the Depositary Shares. Assuming the Company obtains the relief sought by this letter, the Company will file such Form 15 on or before the due date of the Form 10-Q on November 9, 2006. We note that on January 1, 2007, there will be no holders of the Depository Shares or the Preferred Share Purchase Rights and only one holder of the Common Shares. Accordingly, the Company's reporting requirements will automatically be suspended under Section 15(d) of the Exchange Act as of January 1, 2007.

The Company has one registration statement on Form S-8 (File No. 333-39259), which was filed on October 31, 1997 (the "Form S-8"). The Form S-8 registered a total of 1,030,000 Common Shares for sale to employees and directors under employee benefit plans and an indeterminable number of additional Common Shares issuable pursuant to the anti-dilution provisions of such plans. The last sale under the Form S-8 occurred on June 13, 2005. Pursuant to the terms of the Merger Agreement, holders of the Company's options received a cash payment upon the consummation of the Merger representing the "in-the-money" amount, if any, of such options and all such options were cancelled in connection with the consummation of the Merger. The Company filed a post-effective amendment to the Form S-8 to deregister any remaining Common Shares thereunder on October 24, 2006.

The Company also currently has a shelf registration statement on Form S-3 (File No. 333-39369), which was filed on November 3, 1997 (the "1997 Form S-3"), and a shelf registration statement on Form S-3 (File No. 333-76437), which was filed on April 16, 1999, as amended by Amendment No. 1 thereto filed on June 4, 1999 (the "1999 Form S-3, and together with the 1997 Form S-3 and the Form S-8, the "Registration Statements"). The 1997 Form S-3 covers preferred shares, without par value, of the Company, Depositary Shares, Common Shares and warrants of the Company with an aggregate public offering price of up to $300,000,000. The only securities sold under the 1997 Form

[1] In connection with the adoption of the Rights Agreement, the Preferred Share Purchase Rights were distributed by way of a dividend to holders of Common Shares in a transaction that was exempt from the registration requirements of the Securities Act.

S-3 are Common Shares and Depositary Shares, and the last sale under the 1997 Form S-3 was the sale of Depositary Shares on October 2, 2002.[2] The 1999 Form S-3 covers 2,500,000 Common Shares issuable pursuant to the Company's dividend reinvestment plan. The last sale under the 1999 Form S-3 occurred on May 1, 2003. The Company terminated its dividend reinvestment plan on August 2, 2006. The Company filed post-effective amendments to the 1997 Form S-3 and 1999 Form S-3 to deregister any remaining securities thereunder on October 24, 2006.

In order to obtain relief from its reporting obligations pursuant to Section 15(d) with respect to the Form 10-Q, the Company will file with the Commission, in accordance with Rule 12h-3, a certification on Form 15. Rule 12h-3 provides immediate suspension of reporting obligations under Section 15(d) "if the issuer ... has filed all reports required by Section 13(a), without regard to Rule 12b-25, for the shorter of its most recent three fiscal years and the portion of the current year preceding the date of filing Form 15, or the period since the issuer became subject to such reporting obligation." Rule 12h-3(b)(3) further provides that, with respect to a class of securities registered under Section 12(b), suspension of reporting obligations under Section 15(d) is available "if such class would not thereupon be deemed registered under Section 12(g) of the [Exchange] Act or the rules thereunder."

We have been advised by the Company that it has filed all reports required to be filed under Section 13(a) for the past three fiscal years, without regard to Rule 12b-25, including its Quarterly Reports on Form 10-Q for the quarters ended March 31, 2006 and June 30, 2006.[3] Furthermore, as noted above, the Common Shares, the Preferred Share Purchase Rights and the Depositary Shares are not registered or deemed registered under Section 12(g) of the Exchange Act or the rules promulgated thereunder. Accordingly, the undersigned understands that the Company could avail itself of the suspension under Rule 12h-3(a) and (b)(1)(i) but for subsection (c) of Rule 12h-3, which denies the suspension during any fiscal year during which a registration statement filed under the Securities Act is required to be updated pursuant to Section 10(a)(3) of the Securities Act.

In this case, the availability of Rule 12h-3 turns on the interpretation and application of paragraph (c) of Rule 12h-3, which denies relief under Rule 12h-3 for a fiscal year in which a registration statement becomes effective or is required to be updated pursuant to Section 10(a)(3) of the Securities Act of 1933, as amended. Section 10(a)(3) provides that "when a prospectus is used more than nine months after the effective date of the

[2] The shares of Series A Cumulative Nonvoting Preferred Stock of the Company that were issued upon consummation of the Second Merger to the holders of shares of the Series A Cumulative Nonvoting Preferred Stock of Braveheart Offering Corp. issued by Braveheart Offering Corp. were not registered under the 1997 Form S-3 or any other registration statement filed by the Company with the Commission.

[3] We wish to point out that although the Company has filed all reports required under Section 13(a), the Company's Annual Report on Form 10-K for the year ended December 31, 2003 was filed fourteen days late, on March 29, 2004, pursuant to a notice on Form 12b-25 and was deemed to be timely filed on March 15, 2004 pursuant to Rule 12b-25(b)(3) of the Exchange Act.

registration statement, the information contained therein shall be as of a date not more than 16 months prior to such use so far as such information is known to the user of such prospectus or can be furnished by such user without unreasonable effort or expense." In accordance with Section 10(a)(3), the filing of the Company's Annual Report on Form 10-K for the year ended December 31, 2005, and Quarterly Reports on Form 10-Q for the quarters ended March 31, 2006 and June 30, 2006, had the effect of updating each of the Registration Statements. We request that, under the circumstances described herein, Rule 12h-3(c) should not be applied to deny the Company relief from filing the Form 10-Q or other filings under the Exchange Act as a result of the automatic updating of the Registration Statements and the filing of the Post-Effective Amendments.

DISCUSSION

To apply Rule 12h-3(c) in this situation would be inconsistent with the purposes of Section 15(d). The Commission has stated that "the purpose of [periodic reporting under] Section 15(d) is to assure a stream of current information about an issuer for the benefit of purchasers in the registered offering, and for the public, in situations where Section 13 of the Exchange Act would not otherwise apply." Exchange Act Release No. 20263 (October 5, 1983) (the "Release"). The Commission has further stated that the limitation under Rule 12h-3(c) with respect to a fiscal year in which a registration statement under the Securities Act becomes effective "is in keeping with the philosophy reflected in Section 15(d) of the Exchange Act that generally the investing public should have available complete information about the issuer's activities at least through the end of the fiscal year in which it makes a registered offering." Id. In this case, no purchaser of its Common Shares or Depositary Shares pursuant to any of the Registration Statements remained a stockholder of the Company following consummation of the Merger. Parent owns 100% of the outstanding Common Shares, although, as noted above, there are 125 shares of the Company's Series A Cumulative Nonvoting Preferred Stock held by 125 accredited investors that were issued in a private placement transaction pursuant to Regulation D promulgated under the Securities Act. Because such shares of preferred stock were not registered under the Securities Act, there is no reporting obligation under the Exchange Act with respect to such securities. In addition, the Company has filed post-effective amendments to deregister any unsold securities registered under the Registration Statements. Accordingly, there are no investors who require, or will require, the protection afforded by the filing of the Form 10-Q or other periodic reports under the Exchange Act. In analogous situations, the Staff has taken a no-action position that the updating of registration statements pursuant to Section 10(a)(3) and the filing of post-effective amendments to deregister securities covered by a registration statement, would not deny relief under Rule 12h-3 with respect to suspension of reporting obligations under Section 15(d). See WaveRider Communications Inc. (available March 31, 2006); PacifiCare Health Systems, Inc. (available March 16, 2006); Unocal Corp. (available October 21, 2005); 3333 Holding Corp., Centex Development Co. (available March 17, 2004); CoorsTek, Inc. (available August 14, 2003); PayPal, Inc. (available November 13, 2002); ConocoPhillips (available August 23, 2002); CoCensys, Inc. (available November 10,

1999); DiMark Inc. (available May 29, 1996); Amgen Boulder Inc. (available March 29, 1995); Dataproducts Corp. (available June 7, 1990); and Mteck Corporation (available January 19, 1998).[4]

In addition, the burdens imposed on the Company would outweigh the benefits of periodic reporting to the investing public. The Commission noted in the Release, with respect to Section 15(d), Congress has recognized that the benefits of periodic reporting by an issuer might not always be commensurate with the burdens imposed ...." In this situation, there is no benefit to the investing public from requiring the Company to file the Form 10-Q or other filings under the Exchange Act. On the other hand, the Company would incur substantial time and expense in preparing and filing the Form 10-Q or other filings under the Exchange Act.

CONCLUSION

For the foregoing reasons, we respectfully request that the Staff confirm that the Staff will not recommend any enforcement action to the Commission if the Company does not file periodic reports required under Section 15(d) of the Exchange Act and the rules and regulations promulgated thereunder pursuant to Rule 12d-2(7) of the Exchange Act, including the Form 10Q, and if the Company does not file periodic reports required under Section 15(d) of the Exchange Act and the rules and regulations promulgated thereunder after the termination of the registration of its Common Shares and Depositary Shares under Section 12(b) of the Exchange Act. Alternatively, we request an exemption pursuant to Section 12(h) from the requirement for filing the foregoing reports.

In accordance with footnote 68 of Release No. 33-7427 (July 1, 1997), we are transmitting one copy of this letter by e-mail. For convenience, we are also transmitting one copy via facsimile.

Because of the expense, time and effort involved in preparing and filing periodic reports and the fact that the due date for the Form 10-Q is November 9, 2006, we request that you give this letter expedited consideration. If the Staff is not inclined to respond favorably to this no-action request, we would appreciate the opportunity to discuss the Staff's concerns prior to any written response to this letter. If you need any additional information with respect to the matters set forth herein, please contact the undersigned at (212) 588-5540.

[4] We understand that the fact that a registrant has previously relied upon Rule 12b-25 does not preclude the registration from suspending its reporting obligations under Rule 15(d) pursuant to Rule 12h-3. See Exchange Act Release No. 34-20263. The Staff has granted no-action relief when confronted with a company that had failed to file two reports on Form 10-Q on a timely basis in reliance on Rule 12b-25. The Staff advised Royal Precision, Inc. (available April 9, 2003) that it would not object if Royal Precision stopped filing periodic and other reports under the Exchange Act, despite the fact that Royal Precision noted in its no-action request that (i) its report for the quarter ended August 31, 2001 was filed three days late, on October 19, 2001 pursuant to notice on Form 12b-25 and (ii) its report for the quarter ended November 30, 2000 was filed one date late, on January 16, 2001, pursuant to notice on Form 12b-25.

Very truly yours,

/s/ Gerald D. Shepherd

Gerald D. Shepherd