Sunstone Hotel Investors, Inc. Form 8-K January 19, 2007

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE

SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): January 19, 2007

Sunstone Hotel Investors, Inc.

(Exact Name of Registrant as Specified in its Charter)

Maryland (State or Other Jurisdiction

001-32319 (Commission File Number) 20-1296886 (IRS Employer

of Incorporation)

Identification No.)

903 Calle Amanecer, Suite 100

San Clemente, California (Address of Principal Executive Office)

92673 (Zip Code)

(949) 369-4000

 $(Registrant \ \ s \ telephone \ number, including \ area \ code)$

N/A

(Former Name or Former Address, if Changed Since Last Report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

Sunstone Hotel Investors, Inc. (the Company) hereby files the following exhibit to, and incorporates such exhibit by reference in, the Company s Registration Statement on Form S-3 (File No. 333-130480) that was filed on December 20, 2005 and supplemented by the Prospectus Supplement filed with the Securities and Exchange Commission on January 19, 2007, or otherwise pursuant to the requirements of Form 8-K:

Exhibit No. Description

5.1 Opinion of Venable LLP

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Sunstone Hotel Investors, Inc.

Date: January 19, 2007 By: /s/ Robert A. Alter

Robert A. Alter

Chief Executive Officer