

Marriott Vacations Worldwide Corporation

August 9, 2011

VIA EDGAR AND OVERNIGHT MAIL

Ms. Sonia Gupta Barros
Special Counsel
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, DC 20549

Re: **Marriott Vacations Worldwide Corporation**
Form 10-12B
Filed June 28, 2011
File No. 001-35219

Dear Ms. Barros:

Marriott Vacations Worldwide Corporation ("Marriott Vacations Worldwide") acknowledges receipt of your letter dated July 26, 2011 related to the above referenced filing. As our counsel discussed with you on August 5, 2011, Marriott Vacations Worldwide will require additional time to respond to your comments so that the company can complete its internal review of the subject matter raised in your letter and include updated financial and pro forma information in its response. Marriott Vacations Worldwide expects to deliver its response to your letter in late August or early September. We will contact you when we have more precisely determined the date of our response.

If you should have any questions, please direct them to me at 407-513-6895.

Sincerely,

/s/ James H Hunter

James H Hunter, IV
Senior Vice President & General Counsel