

MARRIOTT OWNERSHIP RESORTS, INC.
ILG, LLC
6649 Westwood Blvd.
Orlando, Florida 32821

May 23, 2019

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: **Marriott Ownership Resorts, Inc. and ILG, LLC Registration Statement on Form S-4
(SEC File No. 333-231300) Originally Filed on May 8, 2019**

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-4 (File No. 333-231300) (the "Registration Statement") of Marriott Ownership Resorts, Inc., a Delaware corporation, ILG, LLC, a Delaware limited liability company, and each of the guarantor entities listed on Schedule A hereto (collectively, the "Registrants"), registering the offers to exchange up to \$88,165,000 aggregate principal amount of 5.625% Senior Notes due 2023 and \$750,000,000 aggregate principal amount of 6.500% Senior Notes due 2026 (collectively with the respective guarantees thereof, the "Exchange Notes") for like aggregate principal amounts of 5.625% Senior Notes due 2023 and 6.500% Senior Notes due 2026 (collectively with the respective guarantees thereof, the "Outstanding Notes"), respectively.

Please be advised that the Registrants are registering the exchange offers in reliance on the position of the staff (the "Staff") of the Securities and Exchange Commission (the "SEC") enunciated in: Exxon Capital Holdings Corporation, SEC No-Action Letter (available May 13, 1988); Morgan Stanley & Co. Inc., SEC No-Action Letter (available June 5, 1991); and Shearman & Sterling, SEC No-Action Letter (available July 2, 1993). In addition, the Registrants hereby represent that they have not entered into any arrangement or understanding with any person to distribute the Exchange Notes to be received in the exchange offers and, to the best of the Registrants' information and belief, each person participating in the exchange offers will be acquiring the Exchange Notes in its ordinary course of business and will not have any arrangement or understanding with any person to participate in the distribution of the Exchange Notes to be received in the exchange offers. In this regard, the Registrants will make each person participating in any of the exchange offers aware, by means of the prospectus relating to the exchange offers (the "Exchange Offer Prospectus") and the related letter of instruction, that if such person is participating in an exchange offer for the purpose of distributing the applicable series of Exchange Notes to be acquired in an exchange offer, such person (i) cannot rely on the Staff position enunciated in Exxon Capital Holdings Corporation or interpretative letters to similar effect and (ii) must comply with the registration and prospectus delivery requirements of the Securities Act of 1933, as amended (the "Securities Act"), in connection with a secondary resale transaction. The Registrants acknowledge that such a secondary resale transaction by such person participating in an exchange offer for the purpose of distributing the applicable series of Exchange Notes should be covered by an effective registration statement containing the selling security holder information required by Item 507 of Regulation S-K under the Securities Act.

The Registrants represent that with respect to any broker-dealer that participates in the exchange offers with respect to Outstanding Notes acquired for its own account as a result of market-making activities or trading activities each such broker-dealer must confirm that it has not entered into any arrangement or understanding with the Registrants or an affiliate of the Registrants to distribute the Exchange Notes. In addition, the Registrants will include in the letter of instruction to be executed by an exchange offeree in order to participate in the applicable exchange offer the following additional provisions, in substantially the form set forth below:

- The exchange offeree does not intend to engage in a distribution of the Exchange Notes.
- If the exchange offeree is a broker-dealer holding Outstanding Notes acquired for its own account as a result

of market-making activities or other trading activities, such broker-dealer acknowledges that it will deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of Exchange Notes received in respect of such Outstanding Notes pursuant to the exchange offer.

If you have any questions or comments or desire further information in respect of the Registration Statement, please do not hesitate to contact Richard B. Aftanas of Kirkland & Ellis LLP, counsel to the Registrants, at (212) 446-4722.

Very truly yours,

MARRIOTT OWNERSHIP RESORTS, INC.

By: /s/ John E. Geller, Jr.
John E. Geller, Jr.
Vice President

ILG, LLC

By: /s/ John E. Geller, Jr.
John E. Geller, Jr.
Executive Vice President and Chief Financial Officer

MARRIOTT VACATIONS WORLDWIDE CORPORATION

By: /s/ John E. Geller, Jr.
John E. Geller, Jr.
*Executive Vice President and Chief Financial and
Administrative Officer*

AQUA HOSPITALITY LLC
ASTON HOTELS & RESORTS FLORIDA, LLC
MAUI CONDO AND HOME, LLC
RQI HOLDINGS, LLC

By: /s/ John E. Geller, Jr.
John E. Geller, Jr.
Manager

AQUA HOTELS & RESORTS, LLC
DIAMOND HEAD MANAGEMENT LLC
HOTEL MANAGEMENT SERVICES LLC
KAI MANAGEMENT SERVICES LLC

By: Aqua Hospitality LLC
Its: Manager

By: /s/ John E. Geller, Jr.
John E. Geller, Jr.
Manager

AQUA HOTELS AND RESORTS OPERATOR LLC

By: Aqua Hospitality LLC
Its: Managing Member

By: /s/ John E. Geller, Jr.
John E. Geller, Jr.
Manager

AQUA HOTELS AND RESORTS, INC.
AQUA-ASTON HOLDINGS, INC.
AQUA-ASTON HOSPITALITY, LLC
CDP GP, INC.
CERROMAR DEVELOPMENT PARTNERS GP, INC.
COCONUT PLANTATION PARTNER, INC.

DATA MARKETING ASSOCIATES EAST, INC.
FLEX COLLECTION, LLC
FOH HOSPITALITY, LLC
GRAND ASPEN HOLDINGS, LLC
GRAND ASPEN LODGING, LLC
HAWAII VACATION TITLE SERVICES, INC.
HPC DEVELOPER, LLC
HT-HIGHLANDS, INC.
HTS-BC, L.L.C.
HTS-BEACH HOUSE PARTNER, L.L.C.
HTS-BEACH HOUSE, INC.
HTS-COCONUT POINT, INC.
HTS-GROUND LAKE TAHOE, INC.
HTS-KEY WEST, INC.
HTS-KW, INC.
HTS-LAKE TAHOE, INC.
HTS-LOAN SERVICING, INC.
HTS-MAIN STREET STATION, INC.
HTS-MAUI, L.L.C.
HTS-SAN ANTONIO, INC.
HTS-SAN ANTONIO, L.L.C.
HTS-SEDONA, INC.
HTS-SUNSET HARBOR PARTNER, L.L.C.
HTS-WINDWARD POINTE PARTNER, L.L.C.
HV GLOBAL GROUP, INC.
HV GLOBAL MANAGEMENT CORPORATION
HV GLOBAL MARKETING CORPORATION
HVO KEY WEST HOLDINGS, LLC
IIC HOLDINGS, INCORPORATED
ILG SHARED OWNERSHIP, INC.
INTERVAL HOLDINGS, INC.
INTERVAL INTERNATIONAL, INC.
INTERVAL RESORT & FINANCIAL SERVICES, INC.
INTERVAL SOFTWARE SERVICES, LLC
KAUAI BLUE, INC.
KAUAI LAGOONS HOLDINGS LLC
LAGUNAMAR CANCUN MEXICO, INC.
MANAGEMENT ACQUISITION HOLDINGS, LLC
MARRIOTT KAUAI OWNERSHIP RESORTS, INC.
MARRIOTT OWNERSHIP RESORTS PROCUREMENT, LLC
MARRIOTT RESORTS HOSPITALITY CORPORATION
MARRIOTT RESORTS SALES COMPANY, INC.
MH KAPALUA VENTURE, LLC
MORI GOLF (KAUAI), LLC
MORI MEMBER (KAUAI), LLC
MORI RESIDENCES, INC.
MTSC, INC.
MVW SSC, INC.
MVW US HOLDINGS, INC.
RBF, LLC
RCC (GP) HOLDINGS LLC
RCDC 942, L.L.C.
RCDC CHRONICLE LLC
RESORT SALES SERVICES, INC.
SCOTTSDALE RESIDENCE CLUB, INC.
SHERATON FLEX VACATIONS, LLC
ST. REGIS NEW YORK MANAGEMENT, INC.
ST. REGIS RESIDENCE CLUB, NEW YORK INC.
THE LION & CROWN TRAVEL CO., LLC

THE RITZ-CARLTON DEVELOPMENT COMPANY, INC.
THE RITZ-CARLTON SALES COMPANY, INC.
THE RITZ-CARLTON TITLE COMPANY, INC.
VACATION OWNERSHIP LENDING GP, INC.
VACATION TITLE SERVICES, INC.
VCH COMMUNICATIONS, INC.
VCH CONSULTING, INC.
VCH SYSTEMS, INC.
VISTANA ACCEPTANCE CORP.
VISTANA AVENTURAS, INC.
VISTANA DEVELOPMENT, INC.
VISTANA HAWAII MANAGEMENT, INC.
VISTANA MANAGEMENT, INC.
VISTANA MB MANAGEMENT, INC.
VISTANA PORTFOLIO SERVICES, INC.
VISTANA PSL, INC.
VISTANA RESIDENTIAL MANAGEMENT, INC.
VISTANA SIGNATURE EXPERIENCES, INC.
VISTANA SIGNATURE NETWORK, INC.
VISTANA VACATION OWNERSHIP, INC.
VISTANA VACATION REALTY, INC.
VISTANA VACATION SERVICES HAWAII, INC.
VOL GP, INC.
VOLT MERGER SUB, LLC
VSE DEVELOPMENT, INC.
VSE EAST, INC.
VSE MEXICO PORTFOLIO SERVICES, INC.
VSE MYRTLE BEACH, LLC
VSE PACIFIC, INC.
VSE TRADEMARK, INC.
VSE VISTANA VILLAGES, INC.
VSE WEST, INC.
WESTIN SHERATON VACATION SERVICES, INC.
WINDWARD POINTE II, L.L.C.
WORLDWIDE VACATION & TRAVEL, INC.
WVC RANCHO MIRAGE, INC.

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

AQUA LUANA OPERATOR LLC

By: Aqua Hospitality LLC
Its: Sole Member

By: /s/ John E. Geller, Jr.
John E. Geller, Jr.
Manager

BEACH HOUSE DEVELOPMENT PARTNERSHIP

By: HTS-Beach House, Inc.
Its: Partner

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

By: HTS-Beach House Partner, L.L.C.
Its: Partner

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

CDP INVESTORS, L.P.

By: CDP GP, Inc.
Its: General Partner

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

CERROMAR DEVELOPMENT PARTNERS, L.P., S.E.

By: Cerromar Development Partners GP, Inc.
Its: General Partner

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

FOH HOLDINGS, LLC

By: /s/ Angela K. Halladay
Angela K. Halladay
Manager

HTS-SAN ANTONIO, L.P.

By: HTS-San Antonio, Inc.
Its: General Partner

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

ILG MANAGEMENT, LLC

By: /s/ John E. Geller, Jr.
John E. Geller, Jr.
Manager

INTERVAL ACQUISITION CORP.
REP HOLDINGS, LTD.
S.O.I. ACQUISITION CORP.

By: /s/ John E. Geller, Jr.
John E. Geller, Jr.
Executive Vice President and Chief Financial Officer

KEY WESTER LIMITED

By: HTS-KW, Inc.
Its: General Partner

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

MORI WAIKOLOA HOLDING COMPANY, LLC

By: Marriott Ownership Resorts, Inc.
Its: Sole Member

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

MVW OF HAWAII, INC.

By: /s/ Marcus O'Leary
Marcus O'Leary
Treasurer

MVW US SERVICES, LLC

By: MVW SSC, Inc.
Its: Sole Member

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

PELICAN LANDING TIMESHARE VENTURES LIMITED
PARTNERSHIP

By: HTS-Coconut Point, Inc.
Its: General Partner

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

R.C. CHRONICLE BUILDING, L.P.

By: RCC (GP) Holdings LLC
Its: General Partner

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

RCC (LP) HOLDINGS L.P.

By: RCDC Chronicle LLC
Its: General Partner

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

RESORT MANAGEMENT FINANCE SERVICES, INC.

By: /s/ Jill Tilton Silverman
Jill Tilton Silverman
Treasurer

THE COBALT TRAVEL COMPANY, LLC
THE RITZ-CARLTON MANAGEMENT COMPANY, L.L.C.

By: The Ritz-Carlton Development Company
Its: Sole Member

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

VACATION OWNERSHIP LENDING, L.P.

By: Vacation Ownership Lending GP, Inc.
Its: General Partner

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

VOL INVESTORS, L.P.

By: VOL GP, Inc.
Its: General Partner

By: /s/ Joseph J. Bramuchi
Joseph J. Bramuchi
Treasurer and Vice President

cc: Richard B. Aftanas, P.C.
Kirkland & Ellis LLP

Schedule A

Aqua Hospitality LLC
Aqua Hotels & Resorts, LLC
Aqua Hotels and Resorts Operator LLC
Aqua Hotels and Resorts, Inc.
Aqua Luana Operator LLC
Aqua-Aston Holdings, Inc.
Aqua-Aston Hospitality, LLC
Aston Hotels & Resorts Florida, LLC
Beach House Development Partnership
CDP GP, Inc.
CDP Investors, L.P.
Cerromar Development Partners GP, Inc.
Cerromar Development Partners, L.P., S.E.
Coconut Plantation Partner, Inc.
Data Marketing Associates East, Inc.
Diamond Head Management LLC
Flex Collection, LLC
FOH Holdings, LLC
FOH Hospitality, LLC
Grand Aspen Holdings, LLC
Grand Aspen Lodging, LLC
Hawaii Vacation Title Services, Inc.
Hotel Management Services LLC
HPC Developer, LLC
HT-Highlands, Inc.
HTS-BC, L.L.C.
HTS-Beach House Partner, L.L.C.
HTS-Beach House, Inc.
HTS-Coconut Point, Inc.
HTS-Ground Lake Tahoe, Inc.
HTS-Key West, Inc.
HTS-KW, Inc.
HTS-Lake Tahoe, Inc.
HTS-Loan Servicing, Inc.
HTS-Main Street Station, Inc.
HTS-Maui, L.L.C.
HTS-San Antonio, Inc.
HTS-San Antonio, L.L.C.
HTS-San Antonio, L.P.
HTS-Sedona, Inc.
HTS-Sunset Harbor Partner, L.L.C.
HTS-Windward Pointe Partner, L.L.C.
HV Global Group, Inc.
HV Global Management Corporation
HV Global Marketing Corporation
HVO Key West Holdings, LLC
IIC Holdings, Incorporated
ILG Management, LLC
ILG Shared Ownership, Inc.
Interval Acquisition Corp.
Interval Holdings, Inc.
Interval International, Inc.
Interval Resort & Financial Services, Inc.
Interval Software Services, LLC
Kai Management Services LLC
Kauai Blue, Inc.
Kauai Lagoons Holdings LLC

Key Wester Limited
Lagunamar Cancun Mexico, Inc.
Management Acquisition Holdings, LLC
Marriott Kauai Ownership Resorts, Inc.
Marriott Ownership Resorts Procurement, LLC
Marriott Resorts Hospitality Corporation
Marriott Resorts Sales Company, Inc.
Marriott Vacations Worldwide Corporation
Maui Condo and Home, LLC
MH Kapalua Venture, LLC
MORI Golf (Kauai), LLC
MORI Member (Kauai), LLC
MORI Residences, Inc.
MORI Waikoloa Holding Company, LLC
MTSC, Inc.
MVW of Hawaii, Inc.
MVW SSC, Inc.
MVW US Holdings, Inc.
MVW US Services, LLC
Pelican Landing Timeshare Ventures Limited Partnership
R.C. Chronicle Building, L.P.
RBF, LLC
RCC (GP) Holdings LLC
RCC (LP) Holdings L.P.
RCDC 942, L.L.C.
RCDC Chronicle LLC
REP Holdings, Ltd.
Resort Management Finance Services, Inc.
Resort Sales Services, Inc.
RQI Holdings, LLC
S.O.I. Acquisition Corp.
Scottsdale Residence Club, Inc.
Sheraton Flex Vacations, LLC
St. Regis New York Management, Inc.
St. Regis Residence Club, New York Inc.
The Cobalt Travel Company, LLC
The Lion & Crown Travel Co., LLC
The Ritz-Carlton Development Company, Inc.
The Ritz-Carlton Management Company, L.L.C.
The Ritz-Carlton Sales Company, Inc.
The Ritz-Carlton Title Company, Inc.
Vacation Ownership Lending GP, Inc.
Vacation Ownership Lending, L.P.
Vacation Title Services, Inc.
VCH Communications, Inc.
VCH Consulting, Inc.
VCH Systems, Inc.
Vistana Acceptance Corp.
Vistana Aventuras, Inc.
Vistana Development, Inc.
Vistana Hawaii Management, Inc.
Vistana Management, Inc.
Vistana MB Management, Inc.
Vistana Portfolio Services, Inc.
Vistana PSL, Inc.
Vistana Residential Management, Inc.
Vistana Signature Experiences, Inc.
Vistana Signature Network, Inc.
Vistana Vacation Ownership, Inc.

Vistana Vacation Realty, Inc.
Vistana Vacation Services Hawaii, Inc.
VOL GP, Inc.
VOL Investors, L.P.
Volt Merger Sub, LLC
VSE Development, Inc.
VSE East, Inc.
VSE Mexico Portfolio Services, Inc.
VSE Myrtle Beach, LLC
VSE Pacific, Inc.
VSE Trademark, Inc.
VSE Vistana Villages, Inc.
VSE West, Inc.
Westin Sheraton Vacation Services, Inc.
Windward Pointe II, L.L.C.
Worldwide Vacation & Travel, Inc.
WVC Rancho Mirage, Inc.