

**Marriott Vacations Worldwide Corporation**

October 25, 2011

**VIA EDGAR AND FACSIMILE**

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**  
**Registration Statement on Form 10-12B**  
**Filed October 25, 2011**  
**File No. 001-35219**

Dear Ms. Barros:

Marriott Vacations Worldwide Corporation, a Delaware corporation (the "Company"), hereby respectfully requests that the effective date of the above-referenced registration statement (the "Registration Statement") be accelerated to 2:00 p.m. on October 27, 2011, or as soon thereafter as practicable.

In addition, the Company hereby acknowledges the following:

- should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

It would be appreciated if, as soon as the Registration Statement is declared effective, you would so inform Stephen I. Glover of Gibson, Dunn & Crutcher LLP at 202-955-8593.

Sincerely,

MARRIOTT VACATIONS WORLDWIDE CORPORATION

/s/ Stephen P. Weisz

Name: Stephen P. Weisz

Title: President and Chief Executive Officer

cc: Mr. Stephen I. Glover, Gibson, Dunn & Crutcher LLP  
Mr. Jerard Gibson, Attorney-Advisor  
Mr. Kevin Woody, Accounting Branch Chief  
Mr. Mark Rakip, Staff Accountant