

January 27, 2023

Anthony Terry  
Executive Vice President and Chief Financial Officer  
Marriott Vacations Worldwide Corporation  
9002 San Marco Court  
Orlando, FL 32819

Worldwide Corporation  
fiscal year ended December 31, 2021

Re: Marriott Vacations  
Form 10-K for the  
Filed March 1, 2022  
File No. 001-35219

Dear Anthony Terry:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc:

Kathy Pighini