

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

May 23, 2019

**VIA EDGAR**

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:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), Marriott Ownership Resorts, Inc., ILG, LLC and each of the other registrants listed on Schedule A hereto (collectively, the "Registrants") hereby request acceleration of the effective date of their Registration Statement on Form S-4 (SEC File No. 333-231300) (the "Registration Statement") to 4:00 p.m., Eastern time, on May 28, 2019 or as soon as practicable thereafter. The Registrants hereby acknowledge their responsibilities under the Act and the Securities Exchange Act of 1934, as amended, as they relate to the proposed exchange offer of the securities specified in the Registration Statement.

Please call Richard B. Aftanas of Kirkland & Ellis LLP, counsel to the Registrants, at (212) 446-4722 as soon as the Registration Statement has been declared effective, or if you have any questions or concerns regarding this matter.

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.