

Mail Stop 4561

September 25, 2008

Mr. Stephen P. Holmes  
Chief Executive Officer  
Wyndham Worldwide Corporation  
Seven Sylvan Way  
Parsippany, NJ 07054

**Re: Wyndham Worldwide Corporation**  
**Form 10-K for the year ended December 31, 2007**  
**Filed 02/29/08**  
**File No. 001-32876**

Dear Mr. Holmes:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel Gordon  
Branch Chief