



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 16, 2010

Thomas G. Conforti  
Chief Financial Officer  
Wyndham Worldwide Corporation  
22 Sylvan Way  
Parsippany, NJ 07054

**Re: Wyndham Worldwide Corporation**  
**Form 10-K for the Year Ended December 31, 2009**  
**Filed February 19, 2010**  
**Schedule 14A**  
**Filed April 1, 2010**  
**File No. 001-32876**

Dear Mr. Conforti:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Sonia Barros  
Special Counsel