



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 9, 2010

Via U.S. Mail and Facsimile

Victoria J. Kincke  
General Counsel  
Interval Leisure Group, Inc.  
6262 Sunset Drive  
Miami, FL 33143

**Re: Form 10-K for the Fiscal Year Ended  
December 31, 2008  
Filed: March 31, 2009  
File No. 001-34062**

Dear Ms. Kincke:

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

Sincerely,

David R. Humphrey  
Branch Chief