

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

CORPORATION FINANCE

Mail Stop 3233

July 14, 2017

Via E-mail Mr. John A. Galea **Chief Accounting Officer** ILG, Inc. 6262 Sunset Drive Miami, FL 33143

> Re: ILG, Inc.

> > Form 10-K for the fiscal year ended December 31, 2016

Filed March 1, 2017 File No. 001-34062

Dear Mr. Galea:

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,

/s/ Kristi Marrone

Kristi Marrone Staff Accountant Office of Real Estate and Commodities