



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

DIVISION OF  
CORPORATION FINANCE

January 27, 2023

Anthony Terry  
Executive Vice President and Chief Financial Officer  
Marriott Vacations Worldwide Corporation  
9002 San Marco Court  
Orlando, FL 32819

**Re: Marriott Vacations Worldwide Corporation**  
**Form 10-K for the fiscal year ended December 31, 2021**  
**Filed March 1, 2022**  
**File No. 001-35219**

Dear Anthony Terry:

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,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Kathy Pighini