



DIVISION OF
CORPORATION FINANCE

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

May 12, 2017

Via E-mail

Thomas C. Morey
Senior Vice President and General Counsel
Park Hotels & Resorts Inc.
1600 Tysons Blvd, Suite 1000
McLean, VA 22102

**Re: Park Hotels & Resorts Inc.
Registration Statement on Form S-11
Filed May 5, 2017
File No. 333-217745**

Dear Mr. Morey:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact me at 202-551-3758 with any questions.

Sincerely,

/s/ Sandra B. Hunter

Sandra B. Hunter
Staff Attorney
Office of Real Estate and
Commodities

cc: Stuart A. Barr
Hogan Lovells US LLP
Via E-mail