



DIVISION OF  
CORPORATION FINANCE

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

November 25, 2019

Daniel Mathewes  
Executive Vice President and Chief Financial Officer  
Hilton Grand Vacations Inc.  
6355 MetroWest Boulevard  
Suite 180  
Orlando, FL 32835

**Re: Hilton Grand Vacations Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 28, 2019**  
**File No. 001-37794**

Dear Mr. Mathewes:

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