



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

DIVISION OF  
CORPORATION FINANCE

June 3, 2021

Mark D. Wang  
Chief Executive Officer  
Hilton Grand Vacations Inc.  
6355 MetroWest Boulevard, Suite 180  
Orlando, Florida 32835

**Re: Hilton Grand Vacations Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 15, 2021**  
**File No. 001-37794**

Dear Mr. Wang:

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