

DIVISION OF CORPORATION FINANCE

May 26, 2022

Matthew Roberts Chief Executive Officer Vacasa, Inc. 850 NW 13th Avenue Portland, OR 97209

> Re: Vacasa, Inc. Draft Registration Statement on Form S-1 Submitted May 20, 2022 CIK No. 0001874944

Dear Mr. Roberts:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Nicholas Nalbantian at 202-551-7470 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Lindsey Mills