



DIVISION OF
CORPORATION FINANCE

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

August 2, 2010

Mr. Vasant M. Prabhu
Chief Financial Officer
Starwood Hotels & Resorts Worldwide, Inc.
1111 Westchester Avenue
White Plains, NY 10604

**RE: Starwood Hotels & Resorts Worldwide, Inc.
Form 10-K for the year ended December 31, 2009
Filed February 25, 2010
Proxy Statement on Schedule 14A
Filed March 29, 2010
File No. 1-07959**

Dear Mr. Prabhu:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant