

June 29, 2020

James H. Hunter, IV  
Executive Vice President and General Counsel  
Marriott Ownership Resorts, Inc.  
6649 Westwood Blvd.  
Orlando, FL 32821

Resorts, Inc.  
Statement on Form S-4

Re: Marriott Ownership  
Registration  
Filed June 23, 2020  
File No. 333-239393

Dear Mr. Hunter:

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 Ronald  
(Ron) Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc:

Richard Aftanas