

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

June 12, 2023

Daniel J. Mathewes Senior 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, 2022 Filed March 1, 2023 File No. 001-37794

Dear Daniel J. 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