



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2014

Via E-mail

Stephen P. Holmes  
Chairman and Chief Executive Officer  
Wyndham Worldwide Corporation  
22 Sylvan Way  
Parsippany, New Jersey 07054

**Re: Wyndham Worldwide Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2013  
Filed February 14, 2014  
File No. 1-32876**

Dear Mr. Holmes:

We refer you to our comment letter dated October 29, 2014, regarding business contacts with Cuba, Sudan and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Sonia Barros  
Assistant Director  
Division of Corporation Finance