



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

DIVISION OF
CORPORATION FINANCE

July 16, 2010

Thomas G. Conforti
Chief Financial Officer
Wyndham Worldwide Corporation
22 Sylvan Way
Parsippany, NJ 07054

**Re: Wyndham Worldwide Corporation
Form 10-K for the Year Ended December 31, 2009
Filed February 19, 2010
Schedule 14A
Filed April 1, 2010
File No. 001-32876**

Dear Mr. Conforti:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Sonia Barros
Special Counsel