



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

DIVISION OF  
CORPORATION FINANCE

June 7, 2023

Michael A. Hug  
Chief Financial Officer  
Travel & Leisure Co.  
6277 Sea Harbor Drive  
Orlando, FL 32821

**Re: Travel & Leisure Co.**  
**Form 10-K for fiscal year ended December 31, 2022**  
**Filed February 22, 2023**  
**File No. 001-32876**

Dear Michael A. Hug:

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