January 23, 2008

Mail Stop 4561

By U.S. Mail and facsimile to (914) 640-8310

Bruce Duncan Chief Executive Officer Starwood Hotels & Resorts Worldwide, Inc. 1111 Westchester Avenue White Plains, NY 10604

Re: Starwood Hotels & Resorts Worldwide, Inc. Definitive 14A Filed April 26, 2007 File No. 001-07959

Dear Mr. Duncan:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3401.

Sincerely,

Jennifer Gowetski Attorney-Advisor

cc: Kenneth S. Siegel (via facsimile)