Mail Stop 3010

May 11, 2009

Mr. Frits van Paasschen Chief Executive Officer and Director Starwood Hotels & Resorts Worldwide, Inc. 1111 Westchester Avenue White Plains, NY 10604

Re: Starwood Hotels & Resorts Worldwide, Inc. Form 10-K for the Year Ended December 31, 2008 Filed February 27, 2009 File No. 1-07959

Dear Mr. van Paasschen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel L. Gordon Branch Chief