



DIVISION OF  
CORPORATION FINANCE

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

July 1, 2010

Daniel J. Finnegan  
Chief Financial Officer  
priceline.com Incorporated  
800 Connecticut Avenue  
Norwalk, Connecticut 06854

**Re: priceline.com Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 19, 2010**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2010**  
**Filed May 10, 2010**  
**File No. 000-25581**

Dear Mr. Finnegan:

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

Sincerely,

H. Christopher Owings  
Assistant Director