



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