



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

DIVISION OF  
CORPORATION FINANCE

October 22, 2019

Glenn Fogel  
Director, Chief Executive Officer and President  
Booking Holdings Inc.  
800 Connecticut Avenue  
Norwalk, CT 06854

**Re: Booking Holdings Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2018**  
**Filed February 27, 2019**  
**File No. 001-36691**

Dear Mr. Fogel:

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 Trade & Services