

**Mail Stop 4561**  
**Via Fax (5411) 5352 8049**

July 23, 2009

Hernán Kazah  
Executive VP and Chief Financial Officer  
MercadoLibre, Inc.  
Tronador 4890, 8<sup>th</sup> Floor  
Buenos Aires, C1430DNN, Argentina

**Re: MercadoLibre, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 27, 2009**  
**Forms 8-K filed on February 24, 2009 and May 6, 2009**  
**File No. 001-33647**

Dear Mr. Kazah:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief