



DIVISION OF
CORPORATION FINANCE

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

April 5, 2011

Via E-Mail

Hernán Kazah
Chief Financial Officer
MercadoLibre, Inc.
Arias 375, 7th Floor
Buenos Aires, C1430CRG, Argentina

**Re: MercadoLibre, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 25, 2011
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,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief