

Mail Stop 4561

September 27, 2006

Mr. Charles Zhang  
Chairman and Chief Executive Officer  
Sohu.Com Inc.  
Level 12, Vision International Center  
No. 1 Unit Zhongguancun East Road, Haidian District  
Beijing 100084  
People's Republic of China

**Re:   Sohu.Com Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Quarterly Period Ended March 31, 2006**  
**Form 10-Q for the Quarterly Period Ended June 30, 2006**  
**File No. 000-30961**

Dear Mr. Zhang:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief

cc:   Via Facsimile (617) 574-7568  
Timothy B. Bancroft, Esq.  
Goulston & Storrs, P.C.  
Telephone: (617) 574-3511