



DIVISION OF
CORPORATION FINANCE

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

February 1, 2011

Ms. Carol Yu
Co-President and Chief Financial Officer
Sohu.com Inc.
Level 12, Sohu.com Internet Plaza
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, 2009
File No. 000-30961

Dear Ms. Yu:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Craig D. Wilson
Senior Assistant Chief Accountant

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