

Mail Stop 4561

September 29, 2009

Wayne Lee  
Chief Financial Officer  
Travelzoo, Inc.  
590 Madison Avenue, 37<sup>th</sup> Floor  
New York, NY 10022

**Re: Travelzoo, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 000-50171**

Dear Mr. Lee:

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,

Patrick Gilmore  
Accounting Branch Chief