

**Mail Stop 4561**  
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September 18, 2008

Jane Jie Sun  
Chief Financial Officer  
Ctrip.com International, LTD.  
99 Fu Quan Road  
Shanghai, PRC, 200335

**Re: Ctrip.com International, LTD.**  
**Form 20-F for the Fiscal Year Ended December 31, 2007**  
**Filed on April 29, 2008**  
**File No. 001-33853**

Dear Ms. Sun:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised on the financial statements and related matters.

Sincerely,

Kathleen Collins  
Accounting Branch Chief