



DIVISION OF  
CORPORATION FINANCE

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

August 6, 2020

Cindy Xiaofan Wang  
Chief Financial Officer and Executive Vice President  
Trip.com Group Ltd  
968 Jin Zhong Road  
Shanghai 200335  
People's Republic of China

**Re: Trip.com Group Ltd**  
**Form 20-F for Fiscal Year Ended December 31, 2019**  
**Filed April 9, 2020**  
**File No. 001-33853**

Dear Ms. Wang:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services