



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

DIVISION OF  
CORPORATION FINANCE

September 15, 2023

Jane Jie Sun  
Chief Executive Officer  
Trip.com Group Ltd  
968 Jin Zhong Road  
Shanghai 200335  
People's Republic of China

**Re: Trip.com Group Ltd**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-33853**

Dear Jane Jie Sun:

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  
Disclosure Review Program

cc: Haiping Li