



DIVISION OF
CORPORATION FINANCE

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

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