

Mail Stop 3561

October 17, 2008

Via U.S. Mail and Facsimile

Guangfu Cui  
Chief Executive Officer  
eLong, Inc.  
Block B, Xingke Plaza Building  
10 Jiuxianqiao Middle Road  
Chaoyang District  
Beijing 100016, People's Republic of China

RE: eLong, Inc.  
Form 20-F for the fiscal year ended December 31, 2007

**File No. 000-50984**

Dear Mr. Cui:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: Chris Chan, Chief Financial Officer  
Sami Farhad, General Counsel  
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