

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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