

Mail Stop 3561

May 16, 2007

Via U.S. Mail

Mr. Dara Khosrowshahi
Chief Executive Officer
Expedia, Inc.
3150 139th Avenue SE
Bellevue, Washington 98005

**RE: Expedia, Inc.
Form 10-K for the year ended December 31, 2006
Filed February 28, 2007
File No. 000-51447**

Dear Mr. Khosrowshahi:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief