



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

January 15, 2009

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

Re: Expedia, Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed February 22, 2008
Definitive Proxy Statement on Schedule 14A
Filed April 28, 2008
File No. 000-51447

Dear Mr. Khosrowshahi:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Max A. Webb
Assistant Director