



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

DIVISION OF CORPORATION FINANCE
MAIL STOP 3561

July 10, 2009

Via Fax and U.S. Mail

Expedia, Inc.
Michael B. Adler-Chief Financial Officer
333 108th Avenue NE
Bellevue, WA 98004

Re: Expedia, Inc.
Form 10-K for the year ended December 31, 2008
Filed February 19, 2009
File Number: 000-51447

Dear Mr. Adler:

We have completed our review of your Form 10-K and related filings and, without necessarily concurring with your comment responses, have no further comments at this time.

Sincerely,

Julie F. Bell
Attorney-Adviser