



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 27, 2010

Via Fax & U.S. Mail

Mr. Dara Khosrowshahi, Chief Executive Officer
Expedia, Inc.
333 108th Avenue NE
Bellevue, Washington 98004

Re: Expedia, Inc.
Form 10-K for the year ended December 31, 2009
Filed February 11, 2010
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