



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 27, 2017

Mark D. Okerstrom  
Chief Financial Officer  
Expedia, Inc.  
333 108<sup>th</sup> Avenue NE  
Bellevue, Washington 98004

**Re: Expedia, Inc.**  
**Form 10-K for the Year Ended December 31, 2016**  
**Filed February 10, 2017**  
**File No. 001-37429**

Dear Mr. Okerstrom:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure