



DIVISION OF  
CORPORATION FINANCE

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

October 8, 2010

Ms. Jennifer Li  
Chief Financial Officer  
Baidu, Inc.  
No. 10 Shangdi 10<sup>th</sup> Street  
Haidian District, Beijing 100085  
The People's Republic of China  
*Also via facsimile at 8610 5992 5001*

**Re: Baidu, Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2009**  
**Filed March 26, 2010**  
**File No. 000-51469**

Dear Ms. Li:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kathleen Collins  
Accounting Branch Chief