



DIVISION OF
CORPORATION FINANCE

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

January 30, 2012

Via Facsimile:

Victor Wing Cheung Koo
Chairman and Chief Executive Officer
Youku.com Inc.
11/F, SinoSteel Plaza
8 Haidian Street
Haidian District, Beijing 1000080
People's Republic of China

Re: Youku.com Inc.
Form 20-F for the fiscal year ended December 31, 2010
Filed June 10, 2011
File No. 001-34977

Dear Mr. Koo:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spigel
Assistant Director