



DIVISION OF  
CORPORATION FINANCE

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

October 10, 2019

Alberto Lopez Gaffney  
Chief Financial Officer  
Despegar.com, Corp.  
Juana Manso 999  
Ciudad Autónoma de Buenos Aires, Argentina C1107CBR

**Re: Despegar.com, Corp.**  
**Form 20-F for the Year Ended December 31, 2018**  
**Response dated September 10, 2019**  
**File No. 001-38209**

Dear Mr. Gaffney:

We have reviewed your June 10, 2019 response to our comment letter and have the following comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our August 13, 2019 letter.

Response Dated September 10, 2019

Form 20-F for the Year Ended December 31, 2018

Notes to the Consolidated Financial Statements

3. Summary of significant accounting policies

Revenue Recognition, page F-10

1. We are continuing to evaluate your response to prior comments 1 and 2. To assist us in our review of your analysis, please provide us with a sample of a typical supplier agreement with a hotel partner.

Alberto Lopez Gaffney  
Despegar.com, Corp.  
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You may contact Melissa Gilmore at (202) 551-3777 or Melissa Raminpour at (202) 551-3379 if you have any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation