



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

DIVISION OF  
CORPORATION FINANCE

April 17, 2024

Charles Zhang  
Chief Executive Officer  
Sohu.com Ltd  
Level 18, Sohu.com Media Plaza  
Block 3, No. 2 Kexueyuan South Road, Haidian District  
Beijing 100190  
People's Republic of China

**Re: Sohu.com Ltd**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**Filed March 30, 2023**  
**File No. 001-38511**

Dear Charles Zhang:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Technology

cc: Tim Bancroft