



DIVISION OF
CORPORATION FINANCE

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

Via Fax +86-21-5426-1600

October 12, 2010

Jane Jie Sun
Chief Financial Officer
Ctrip.com International, LTD.
99 Fu Quan Road
Shanghai, PRC, 200335

**Re: Ctrip.com International, LTD.
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed on February 3, 2010
Forms 6-K Filed February 3, 2010 and May 12, 2010
File No. 001-33853**

Dear Ms. Sun:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief