

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

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