



DIVISION OF  
CORPORATION FINANCE

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

February 1, 2011

Ms. Carol Yu  
Co-President and Chief Financial Officer  
Sohu.com Inc.  
Level 12, Sohu.com Internet Plaza  
No. 1 Unit Zhongguancun East Road, Haidian District  
Beijing 100084  
People's Republic of China

**Re: Sohu.com Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
File No. 000-30961**

Dear Ms. Yu:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Craig D. Wilson  
Senior Assistant Chief Accountant

cc: Via Facsimile (617) 574-7568  
Timothy B. Bancroft  
Goulston & Storrs, P.C.