Mail Stop 4561

September 29, 2009

Wayne Lee Chief Financial Officer Travelzoo, Inc. 590 Madison Avenue, 37th Floor New York, NY 10022

Re: Travelzoo, Inc. Form 10-K for the Fiscal Year Ended December 31, 2008 File No. 000-50171

Dear Mr. Lee:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore Accounting Branch Chief