



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

June 14, 2017

Via E-Mail

Glen Ceremony  
Chief Financial Officer  
Travelzoo Inc.  
590 Madison Avenue, 37<sup>th</sup> Floor  
New York, NY 10022

**Re: Travelzoo Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 15, 2017  
File No. 0-50171**

Dear Mr. Ceremony:

We refer you to our comment letter dated May 22, 2017 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Jacobs  
Assistant Director