

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

February 10, 2023

Wayne Lee Chief Financial Officer TRAVELZOO 590 Madison Avenue, 35th Floor New York, New York 10022

Re: TRAVELZOO

Registration Statement on Form S-3

Filed February 3, 2023 File No. 333-269563

Dear Wayne Lee:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Christina Sindoni Ciocca