



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 11, 2017

Damián Scokin  
Chief Executive Officer  
Despegar.com, Corp.  
Juana Manso 999  
Ciudad Autónoma de Buenos Aires, Argentina C1107CBR

**Re: Despegar.com, Corp.  
Amendment No. 3  
Draft Registration Statement on Form F-1  
Submitted July 31, 2017  
CIK No. 0001703141**

Dear Mr. Scokin:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Expedia transaction, page F-16

1. We note from your response to prior comment 6 that the \$125 million termination payment is accounted for as a repayment liability and it was recorded within cash flows from financing activities. Given the long-term nature of this obligation, please tell us if you considered imputing interest expense pursuant to ASC 835-30.

You may contact Kristen Shifflett at 202-551-3381 or Melissa Raminpour at 202-551-3379 if you have questions regarding comments on the financial statements and related matters. Please contact Julie Griffith at 202-551-3267 or me at 202-551-3469 with any other questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief  
Office of Transportation and Leisure