



141 Needham Street
Newton, Massachusetts 02464

May 23, 2013

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549-4561
Attn: Kathleen Collins, Accounting Branch Chief

**Re: TripAdvisor, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2012
Filed February 15, 2013
File No. 001-35362**

Dear Ms. Collins:

In connection with Goodwin Procter LLP's comment response letter, dated May 13, 2013 (the "Response Letter"), filed on behalf of TripAdvisor, Inc. (the "Company") with the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") as correspondence on Edgar, and the Company's Annual Report on Form 10-K filed with the Commission on Edgar on February 15, 2013 (File No. 001-35362) (the "Form 10-K"), and together with the Response Letter, the "Filing"), in response to the Staff's letter to the Company dated April 16, 2013, we are hereby acknowledging that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the Filing;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the Filing; and
- the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Thank you for your assistance regarding this matter.

Sincerely,

/s/ Seth Kalvert

Seth Kalvert
*Senior Vice President, General
Counsel and Secretary*

cc: Michael J. Minahan, Goodwin Procter LLP