

Mail Stop 4628

September 28, 2018

Stephen Kaufer  
Chief Executive Officer and President  
TripAdvisor, Inc.  
400 1st Avenue  
Needham, MA 02494

Re: TripAdvisor, Inc.  
10-K for Fiscal Year Ended December 31, 2017  
Filed February 21, 2018  
File No. 1-35362

Dear Mr. Kaufer:

We refer you to our comment letter dated August 13, 2018, regarding business contacts with North Korea, Sudan and Syria. 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  
Division of Corporation Finance

Linda C. Frazier  
Vice President and Associate General Counsel  
TripAdvisor, Inc.