

March 6, 2023

Cindy Xiaofan Wang  
Chief Financial Officer  
Trip.com Group Limited  
968 Jin Zhong Road  
Shanghai 200335  
People's Republic of China

Limited

Fiscal Year Ended December 31, 2021

Re: Trip.com Group

Form 20-F for the

File No. 001-33853

Dear Cindy Xiaofan Wang:

We have completed our review of your filing. 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,

Division of Corporation Finance

Office of Trade & Services