

CORPORATION FINANCE

DIVISION OF

Mailstop 4561

September 22, 2015

Jennifer Xinzhe Li Chief Financial Officer Baidu, Inc. Baidu Campus No. 10 Shangdi 10th Street Haidian District, Beijing 100085 The People's Republic of China

> Re: Baidu, Inc. Form 20-F for the Fiscal Year Ended December 31, 2014 Filed March 27, 2015 File No. 000-51469

Dear Ms. Li:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

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

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson Sr. Asst. Chief Accountant Office of Information Technologies and Services