Mail Stop 4561

September 11, 2008

Mr. Robin Yanhong Li Chairman and Chief Executive Officer Baidu.com, Inc. 12/F, Ideal International Plaza No. 58 West-North 4th Ring, Beijing, 100080 People's Republic of China

> RE: Baidu.com, Inc. Form 20-F for the Fiscal Year Ended December 31, 2007 Filed June 5, 2008 File No. 0-51469

Dear Mr. Li:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kathleen Collins Accounting Branch Chief