

April 17, 2024

Charles Zhang  
Chief Executive Officer  
Sohu.com Ltd  
Level 18, Sohu.com Media Plaza  
Block 3, No. 2 Kexueyuan South Road, Haidian District  
Beijing 100190  
People's Republic of China

Re: Sohu.com Ltd  
Form 20-F for the  
Filed March 30,  
File No. 001-38511

Fiscal Year Ended December 31, 2022  
2023

Dear Charles Zhang:

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 Technology

cc:

Tim Bancroft