



DIVISION OF
CORPORATION FINANCE

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

March 17, 2014

Timothy B. Bancroft
Goulston & Storrs PC
tbancroft@goulstonstorrs.com

Re: Sohu.com Inc.
Incoming letter dated January 24, 2014

Dear Mr. Bancroft:

This is in response to your letter dated January 24, 2014 concerning the shareholder proposal submitted to Sohu by Jing Zhao. We also have received a letter from the proponent dated January 30, 2014. Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair
Special Counsel

Enclosure

cc: Jing Zhao
zhao.cpri@gmail.com

March 17, 2014

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Sohu.com Inc.
Incoming letter dated January 24, 2014

The proposal requests that the board of directors adopt a policy that the chairman of the board be an independent director who has not served as an executive officer of the company.

We are unable to concur in your view that Sohu may exclude the proposal or portions of the supporting statement under rule 14a-8(i)(3). We are unable to conclude that you have demonstrated objectively that the proposal or the portions of the supporting statement you reference are materially false or misleading. Accordingly, we do not believe that Sohu may omit the proposal or portions of the supporting statement from its proxy materials in reliance on rule 14a-8(i)(3).

We are unable to concur in your view that Sohu may exclude the proposal under rule 14a-8(i)(4). We are unable to conclude that the proposal relates to the redress of a personal claim or grievance against the company. We are also unable to conclude that the proposal is designed to result in a benefit to the proponent, or to further a personal interest, which is not shared by the other shareholders at large. Accordingly, we do not believe that Sohu may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(4).

Sincerely,

Norman von Holtendorff
Attorney-Advisor