

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

July 21, 2020

Brian J. Wendling Senior Vice President and Chief Financial Officer Liberty TripAdvisor Holdings, Inc. 12300 Liberty Boulevard Englewood, Colorado 80112

> Re: Liberty TripAdvisor Holdings, Inc. Form 10-K for the Year Ended December 31, 2019 Filed February 19, 2020 File No. 001-36603

Dear Mr. Wendling:

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