

LATHAM & WATKINS LLP
International Law Firm
瑞生國際律師事務所 (有限責任合夥)

41st Floor, One Exchange Square
8 Connaught Place, Central
Hong Kong
Tel: (852) 2522-7886 Fax: (852) 2522-7006
www.lw.com
香港中環康樂廣場八號交易廣場第一座四十一樓

FIRM / AFFILIATE OFFICES

Boston	New York
Brussels	Northern Virginia
Chicago	Orange County
Frankfurt	Paris
Hamburg	San Diego
Hong Kong	San Francisco
London	Shanghai
Los Angeles	Silicon Valley
Milan	Singapore
Moscow	Tokyo
New Jersey	Washington, D.C.

November 23, 2005

Via EDGAR

Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Re: Baidu.com, Inc.

Ladies and Gentlemen:

On behalf of Baidu.com, Inc. (the "Company"), this letter is hereby submitted to notify the Securities and Exchange Commission (the "SEC") of an inadvertent EDGAR filing submission error made by the financial printer. On November 7, 2005, the financial printer used by the Company filed with the SEC via EDGAR a Form F-8/A (accession number 0001193125-05-217969) on behalf of the Company. The Company hereby requests an immediate withdrawal of the Form F-8/A. The Company filed the correct Post-Effective Amendment No. 1 to Form S-8 on November 7, 2005.

Thank you for your assistance in this matter. Please feel free to contact me at (852) 2912-2535 if you have any questions relating to this matter.

Sincerely yours,

/s/ Z. Julie Gao
of LATHAM & WATKINS LLP