



DIVISION OF
CORPORATION FINANCE

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

January 18, 2024

Jesus Portillo
Chief Financial Officer
Mondee Holdings, Inc.
10800 Pecan Park Blvd, Suite 315
Austin, TX
78750

Re: Mondee Holdings, Inc.
Form 10-K for the Fiscal Year ended December 31, 2022
Filed April 11, 2023
File No. 001-39943

Dear Jesus Portillo:

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 Energy & Transportation