

March 27, 2014

***Via EDGAR and Overnight Delivery.***

Division of Corporation Finance  
U.S. Securities & Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549  
Attention: Stephen Krikorian  
Melissa Walsh  
Maryse Mills-Apenteng  
Matthew Crispino

**Re: SouFun Holdings Limited  
Form 20-F for the Fiscal Year Ended December 31, 2012  
Filed April 3, 2013  
Form 6-K  
Filed February 13, 2014  
File No. 001-34862**

Ladies and Gentlemen:

On behalf of SouFun Holdings Limited (the "**Company**"), we submit this letter in response to oral comments from the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") provided by Melissa Walsh regarding the Company's March 18, 2014 response to the Staff's letter dated February 25, 2014 relating to the Company's annual report on Form 20-F referenced above (the "**20-F**").

The Company's responses to the Staff's comments are as follows (the comments have been retyped herein in bold for your ease of reference).

AUSTIN BEIJING BRUSSELS GEORGETOWN, DE HONG KONG LOS ANGELES NEW YORK  
PALO ALTO SAN DIEGO SAN FRANCISCO SEATTLE SHANGHAI WASHINGTON, DC

**Form 20-F for the Fiscal Year Ended December 31, 2012**

**Financial Statements**

**Notes to the Consolidated Financial Statements**

**Note 22. Segment Reporting, page F-67**

1. *We note your response to prior comment 2. Please clarify whether the Company intends to provide revenue disclosure by product group in the notes to the financial statements in its future Annual Reports on Form 20-F.*

**RESPONSE**

The Company advises the Staff that with respect to its Annual Report on Form 20-F for the year ended December 31, 2013, it intends to provide revenue by product group (new homes, secondary and rental properties, home furnishing and improvements and research) for each of its largest concentrations of revenues, marketing services, e-commerce services, listing services and other value added services. The Company intends to provide the information as follows:

	<b><u>For the Years Ended December 31,</u></b>		
	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
	<b><u>US\$</u></b>	<b><u>US\$</u></b>	<b><u>US\$</u></b>
Marketing services:			
New home	210,719	222,963	258,479
Secondary and rental properties	2,280	1,203	919
Home furnishing and improvement	33,635	25,695	18,924
<b>Total marketing service revenues</b>	<b><u>246,634</u></b>	<b><u>249,861</u></b>	<b><u>278,322</u></b>
E-commerce services:			
New home	22,513	102,019	188,102
Other product groups	1,657	143	5
<b>Total E-commerce service revenues</b>	<b><u>24,170</u></b>	<b><u>102,162</u></b>	<b><u>188,107</u></b>
Listing services:			
Secondary and rental properties	54,732	55,114	144,963
Research	9,785	13,592	14,178
Other product groups	2,608	4,168	2,406
<b>Total listing service revenues</b>	<b><u>67,125</u></b>	<b><u>72,874</u></b>	<b><u>161,547</u></b>

**Form 6-K filed February 13, 2014**

2. ***We note your response to prior comment 3. Please tell us which nonfinancial metrics the Company intends to provide in its future Annual Reports on Form 20-F.***

RESPONSE

The Company respectively advises the Staff it intends to provide quarterly data for 2013 for the following nonfinancial metrics in its Annual Report on Form 20-F for the year ended December 31, 2013:

- website traffic
- total registered members
- active registered members and
- geographic coverage of SouFun membership services

The Company advises the Staff that it does not intend to provide annual or quarterly data for earlier periods due to concerns regarding the quality of such data. In future years, the Company intends to provide annual data using 2013 as its starting point to provide trends for investors. The Company is providing the quarterly data for 2013 as a transition to provide trend information for that limited period rather than just providing annual data.

The Company continues to enhance its understanding and analyses of business drivers of its business and is in the process of establishing a comprehensive system to consistently capture relevant and accurate nonfinancial measures to support management's decision making. To the extent the Company's management believes additional nonfinancial measures are or become relevant, consistently reflect trends of the Company's operations and become integral part of management's decision support, the Company intends to disclose such measures in its discussions and analysis of operating and financial review and prospects section of its annual reports.

\* \* \* \* \*

In responding to the Staff's comments, the Company has authorized the undersigned to acknowledge on its behalf that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

\* \* \* \* \*

If you have any questions regarding the 20-F, please do not hesitate to contact Barry E. Taylor at (650) 849-3329 of this firm or me at (650) 320-4509.

Sincerely yours,

WILSON SONSINI GOODRICH & ROSATI  
Professional Corporation

/s/ Julia Reigel  
Julia Reigel

cc: SouFun Holdings Limited  
Vincent Tianquan Mo, Executive Chairman

Wilson Sonsini Goodrich & Rosati, P.C.  
Barry E. Taylor  
Kefei Li

Ernst & Young Hua Ming LLP  
Eric Li  
Kay Deng