The main purpose of this study was to analyze tourism in the three-dimensional virtual world and, secondarily, to identify and describe tourism online offers in this environment. The study has relied on theoretical constructs of Beni (2002), Moesch (2002), Book (2003; 2004) and Prideaux (2005). To accomplish these objectives, a qualitative exploratory approach research was carried out. Netnography was the method used to capture data thought avatar activity in second life. The results suggest that there are tourism practices in the virtual world and identified tangible and intangible, movable and immovable, durable and perishable, consumption and capital tourism assets as well as receptive tourism services as food, transportation, recreation and entertainment linked to tourist attractions. This means that the virtual platform of Second Life has all the elements that make up the tourism industry itself. The current situation of tourism points to a new way to gain experience through travel without a physical displacement however, it does not mean the end of traditional tourism. Result pointed virtual tourism is used as a substitute for some types of travel, or as a complement to traditional travel.

KEY WORDS: virtual tourism, tourist offers, Second Life, qualitative research, netnography.