September 14, 2009

Phillip P. DePaul Vice President and Chief Accounting Officer eBay Inc. 2145 Hamilton Avenue San Jose, California 952125

Re: eBay Inc.

Form 10-K for the Fiscal Year Ended December 31, 2008

Filed February 20, 2009

Definitive Proxy Statement on Schedule 14A

Filed March 19, 2009 File No. 000-24821

Dear Mr. DePaul:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director