

Mail Stop 3561

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