



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 19, 2017

Devin N. Wenig  
President and Chief Executive Officer  
eBay Inc.  
2025 Hamilton Avenue  
San Jose, CA 95125

**Re: eBay Inc.**  
**Form 10-K for the year ended December 31, 2016**  
**Filed February 6, 2017**  
**File No. 001-37713**

Dear Mr. Wenig:

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,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products