



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 20, 2018

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 fiscal year ended December 31, 2017**  
**Filed February 5, 2018**  
**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/ James Allegretto

James Allegretto  
Senior Assistant Chief Accountant  
Office of Consumer Products