



DIVISION OF
CORPORATION FINANCE

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

June 1, 2021

Andy Cring
Chief Financial Officer
eBay Inc.
2025 Hamilton Avenue
San Jose, CA 95125

Re: eBay Inc.
Form 10-K for the Year Ended December 31, 2020
Filed February 4, 2021
File No. 001-37713

Dear Mr. Cring:

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,

Division of Corporation Finance
Office of Trade & Services

cc: Marie Huber, General Counsel