



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2022

Jamie Iannone  
Chief Executive Officer  
eBay Inc.  
2025 Hamilton Avenue  
San Jose, CA 95125

**Re: eBay Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 21, 2022**  
**File No. 001-37713**

Dear Jamie Iannone:

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  
Disclosure Review Program