

Mail Stop 3561

August 6, 2009

Barry McCarthy  
Chief Financial Officer  
Netflix, Inc.  
100 Winchester Circle  
Los Gatos, California 95032

**Re: Netflix, Inc**  
**File No. 000-49802**  
**Form 10-K: For the Fiscal Year Ended December 31, 2008**

Dear Mr. McCarthy:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief