



DIVISION OF
CORPORATION FINANCE

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

May 31, 2017

Via E-mail

Reed Hastings
President and Chief Executive Officer
Netflix, Inc.
100 Winchester Circle
Los Gatos, California 95032

Re: Netflix, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed January 27, 2017
File No. 1-35727

Dear Mr. Hastings:

We refer you to our comment letter dated May 10, 2017, regarding business contacts with Sudan. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Anne Nguyen Parker
Assistant Director
Division of Corporation Finance