



DIVISION OF
CORPORATION FINANCE

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

June 26, 2018

David Wells
Chief Financial Officer
Netflix, Inc.
100 Winchester Circle
Los Gatos, California
95032

Re: Netflix, Inc.
Form 10-Q for the Quarterly Period Ended March 31, 2018
File No. 001-35757
Filed April 18, 2018

Dear Mr. Wells:

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.

Division of Corporation Finance
Office of Transportation and Leisure