



DIVISION OF  
CORPORATION FINANCE

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

August 3, 2015

Bonnie Yi Zhang  
Chief Financial Officer  
SINA Corporation  
37F, Jin Mao Tower  
88 Century Boulevard, Pudong  
Shanghai 200121, China

**Re: SINA Corporation**  
**Form 20-F for the Fiscal Year Ended December 31, 2014**  
**Filed April 29, 2015**  
**File No. 001-37361**

Dear Ms. Zhang:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief