



DIVISION OF
CORPORATION FINANCE

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

June 9, 2010

Mr. Mark J. Rubash
Senior Vice President and Chief Financial Officer
Shutterfly, Inc.
2800 Bridge Parkway
Redwood City, CA 94065

RE: Shutterfly, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 9, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 7, 2010
File No. 001-33031

Dear Mr. Rubash:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel
Assistant Director