



DIVISION OF  
CORPORATION FINANCE

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

September 4, 2018

Keith Jensen  
Chief Financial Officer  
FORTINET INC  
899 Kifer Road  
Sunnyvale, California 94086

**Re: FORTINET INC**  
**Form 10-Q**  
**Filed May 8, 2018**  
**File No. 001-34511**

Dear Mr. Jensen:

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.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services