



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2013

Via E-mail

Jeffrey Weiner  
Chief Executive Officer and Director  
LinkedIn Corporation  
2029 Stierlin Court  
Mountain View, California 94043

**Re: LinkedIn Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2012**  
**Filed February 19, 2013**  
**File No. 001-35168**

Dear Mr. Weiner:

We have completed our review of your filings. 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

cc: Via E-mail  
Erika Rottenberg  
Lora Blum