



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

January 24, 2017

Mr. David M. Wehner  
Chief Financial Officer  
Facebook, Inc.  
1601 Willow Road  
Menlo Park, CA 94025

**Re: Facebook, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed January 28, 2016**  
**File No. 001-35551**

Dear Mr. Wehner:

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,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief  
Office of Information Technologies  
and Services