



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2018

Frank Verdecanna  
Chief Financial Officer  
FireEye, Inc.  
601 McCarthy Blvd.  
Milpitas, CA 95035

**Re: FireEye, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 23, 2018**  
**Form 10-Q for the Quarter Ended March 31, 2018**  
**Filed May 4, 2018**  
**File No. 001-36067**

Dear Mr. Verdecanna:

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