



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2011

Via E-mail

David M. Wehner  
Chief Financial Officer  
Zynga Inc.  
699 Eighth Street  
San Francisco, CA 94103

**Re: Zynga Inc.  
Amendment No. 7 to Registration Statement on Form S-1  
Filed on December 2, 2011  
File No. 333-175298**

Dear Mr. Wehner:

We have reviewed your amended registration statement and have the following comments.

Critical Accounting Policies and Estimates

Valuation of Our Common Stock and Series Z Preferred Stock, page 70

1. We note your response to prior comment 42 of our letter dated July 28, 2011. Revise your disclosures to reconcile, explain and discuss each significant factor contributing to the difference between the fair value of the underlying stock as of the most recent valuation date (\$17.20 per share) and the midpoint of your IPO offering range (\$9.25 per share).

Principal and Selling Stockholders, page 132

2. Please disclose the natural persons(s) who have voting and dispositive power over the shares of your common stock being sold by the entities affiliated with SilverLake Partners. Refer to Question 140.02 of our Regulation S-K Compliance and Disclosure Interpretations, available on our website.

You may contact Morgan Youngwood, Staff Accountant, at (202) 551-3479 or Craig Wilson, Senior Assistant Chief Accountant, at (202) 551-3226 if you have any questions regarding comments on the financial statements and related matters. Please address questions regarding all other comments to Matthew Crispino, Staff Attorney, at (202) 551-3456 or, in his

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absence, to me at (202) 551-3457. Should you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel

cc: Via E-mail  
John T. McKenna, Esq.  
Cooley LLP