



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

October 24, 2016

Frank Gibeau  
Chief Executive Officer  
Zynga, Inc.  
699 Eighth Street  
San Francisco, CA 94103

**Re: Zynga, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed February 19, 2016**  
**Form 8-K**  
**Furnished on August 4, 2016**  
**File No. 001-35375**

Dear Mr. Gibeau:

We have reviewed your October 4, 2016 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 6, 2016 letter.

Form 10-K for the Fiscal Year Ended December 31, 2015

Item 6. Selected Consolidated Financial and Other Data

Non-GAAP Financial Measures, page 45

1. We note your response to prior comment 1. We believe your non-GAAP presentation that includes the change in deferred revenue substitutes individually tailored recognition methods for those of GAAP. Please describe the changes you expect to make to your

Frank Gibeau  
Zynga, Inc.  
October 24, 2016  
Page 2

presentation in light of the new guidance in Question 100.04 of the updated Non-GAAP Compliance and Disclosure Interpretations issued on May 17, 2016.

You may contact Morgan Youngwood, Senior Staff Accountant, at (202) 551-3479 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3488 with any other questions.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief  
Office of Information Technologies  
and Services