



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

November 23, 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**  
**Response dated October 31, 2016**  
**File No. 001-35375**

Dear Mr. Gibeau:

We have reviewed your October 31, 2016 response to our comment letter and have the following comments. In our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments 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 comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our October 24, 2016 letter.

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

Consolidated Financial Statements

Note 1. Overview and Summary of Significant Accounting Policies

1. We note from your disclosures on page 15 that each of your games requires significant engineering and other resources to develop, launch and sustain via regular upgrades and expansions. Please explain how you considered the guidance in ASC 350-40.

Frank Gibeau  
Zynga, Inc.  
November 23, 2016  
Page 2

Note 3. Fair Value Measurements

2. Please explain why you recorded the change in the estimated fair value of the contingent consideration as research and development expense in your consolidated statements of operations. Tell us why no portion of the contingent consideration was allocated to other operating costs such as cost of sales. Describe in detail the different performance milestones upon which the contingent consideration is based for each of the relevant acquisitions.

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