



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

February 3, 2017

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**  
**File No. 001-35375**

Dear Mr. Gibeau:

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