



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

DIVISION OF  
CORPORATION FINANCE

August 9, 2016

Mail Stop 4561

Ken Xie  
Chief Executive Officer  
Fortinet, Inc.  
899 Kifer Road  
Sunnyvale, CA 94086

**Re: Fortinet, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2015  
File No. 001-34511  
Filed February 26, 2016**

Dear Mr. Xie:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jan Woo

Jan Woo  
Branch Chief - Legal  
Office of Information  
Technologies and Service

cc: John Whittle, Esq.