



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

DIVISION OF  
CORPORATION FINANCE

June 23, 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 reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Part III: Incorporated by Reference to Definitive Proxy Statement Filed on Schedule 14A on April 29, 2016

Executive Compensation, page 19

1. We note on your website, you provide profiles of nine members of your "Executive Management" and "leadership team." However, you only disclose that four of these individuals are executive officers in your proxy statement and named executive officers for your executive compensation disclosures. Item 402(a)(3) of Regulation S-K requires that you disclose executive compensation for your principal executive officer, principal financial officer and "three most highly compensated executive officers other than the principal executive officer and the principal financial officer who were serving at the end of the last completed fiscal year." We direct your attention to Rule 3b-7 of the Securities Exchange Act of 1934, which defines "executive officer" to include "any vice president of the registrant in charge of a principal business unit, division or function (such as sales, administration or finance), any other officer who performs a policy making function or any other person who performs similar policy making functions for the registrant." It is unclear to the Staff why, for example, a "Senior Executive Vice President" in charge of worldwide sales and support would not be considered an executive officer. Please advise why you only provide disclosure under Item 402 of Regulation S-K for four executive officers. Otherwise, please confirm that in future filings you will provide disclosure

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under Items 401(e) and 402 of Regulation S-K for your CEO, CFO, and three of your next highest paid executive officers.

Please respond to our 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 and any amendment you may file in response to our comment, we may have additional comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

You may contact Edwin Kim, Staff Attorney, at (202) 551-3297 or me at (202) 551-3462 with any questions.

Sincerely,

/s/ Barbara C. Jacobs for

Mark P. Shuman  
Branch Chief - Legal  
Office of Information  
Technologies and Services