

September 4, 2018

Keith Jensen  
Chief Financial Officer  
FORTINET INC  
899 Kifer Road  
Sunnyvale, California 94086

Re: FORTINET INC  
Form 10-Q  
Filed May 8, 2018  
File No. 001-34511

Dear Mr. Jensen:

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,

Division of

Office of Information

and Services

Corporation Finance  
Technologies