November 16, 2009

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Barbara Jacobs, Esq.
Katherine Wray, Esq.

Re: Fortinet, Inc.
Registration Statement on Form S-1
File No. 333-161190

Acceleration Request
Requested Date: November 17, 2009
Requested Time: 2:30 PM Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Fortinet, Inc. (the "Company") hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-161190) be declared effective at the "Requested Date" and "Requested Time" set forth above or as soon thereafter as practicable.

In connection with the acceleration request, the Company hereby acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

Fortinet, Inc.

By: /S/ JOHN WHITTLE
John Whittle
Vice President and General Counsel