



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2025

Jamie Miller  
Chief Financial Officer  
PayPal Holdings, Inc.  
2211 North First Street  
San Jose, California 95131

**Re: PayPal Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2024**  
**Filed February 4, 2025**  
**File No. 001-36859**

Dear Jamie Miller:

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 Corporation Finance  
Office of Trade & Services

cc: Brian Yamasaki