



2520082041854

eBay Inc.

2145 Hamilton Ave.

San Jose, California 95125

December 19, 2007

www.ebay.com

BY CERTIFIED MAIL

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: eBay Inc. Deferred Compensation Plan

Ladies and Gentlemen:

Pursuant to Department of Labor Regulation Section 2520.104-23, eBay Inc. (the "Company") hereby advises you that the Company maintains the eBay Inc. Deferred Compensation Plan (the "Plan"). The Company's address is 2145 Hamilton Avenue, San Jose, California 95125, and the Company's federal employer identification number is 77-0430924.

The Company hereby declares that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its affiliates, and is the only Plan maintained by the Company for such purpose. As of this date, 100 employees are eligible to participate in the Plan.

Pursuant to Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended, the Company hereby agrees to provide you with the plan document for the Plan upon your written request.

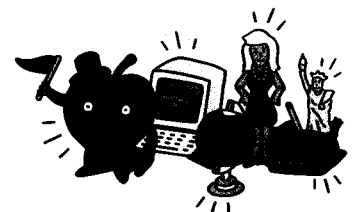
Very truly yours,

eBay Inc.

Robin Colman
VP, Compensation, Benefits & HR Operations

cc: Scott D. Thompson, Esq.
Heidi Holter, Esq.

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BARBARA OSAMA



eBay Inc.

2145 Hamilton Avenue

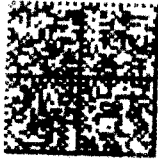
San Jose, California 95125

**RETURN RECEIPT
REQUESTED**

CERTIFIED MAIL



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MAILED FROM ZIP CODE 95125



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