

October 29, 2019

VIA EDGAR

David Edgar, Staff Accountant
Joyce Sweeney, Staff Accountant
Division of Corporation Finance
Office of Information Technologies and Services
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: Weibo Corporation (the "Company")
Form 20-F for Fiscal Year Ended December 31, 2018
Filed on April 29, 2019
File No. 001-36397**

Dear Mr. Edgar and Ms. Sweeney:

This letter sets forth the Company's responses to the comments contained in the letter dated October 1, 2019 from the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") regarding the Company's Form 20-F for the fiscal year ended December 31, 2018 (the "**2018 Form 20-F**"). The Staff's comments are repeated below in bold and are followed by the Company's responses thereto. All capitalized terms used but not defined in this letter shall have the meaning ascribed to such terms in the 2018 Form 20-F.

Form 20-F for the Fiscal Year Ended December 31, 2018

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- We note your response to prior comment 1 where you describe the metrics used to evaluate the key account advertising business. You further state that you will include a discussion of such metrics in future Forms 20-F. Please confirm that you intend to provide quantification of such metrics as well as discuss any trends. In your response, please quantify for us the number of active advertisers, average spending per advertiser, number of new customers acquired and customer retention rate for each period presented. In addition, describe and quantify for us the metrics you use in evaluating your small and medium-sized enterprises advertising business and confirm that you will include quantification of such metrics in your future Forms 20-F. Refer to Item 5.A of Form 20-F and Part III.B of SEC Release 33-8350.**
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The Company respectfully advises the Staff that, after considering the key drivers for advertising business and the disclosure made by peer issuers in their disclosure of advertising business, the Company undertakes to, in addition to trend related discussion, quantitatively disclose average spending per advertiser on an annual basis in its future annual report filings on Form 20-F, which comprehensively reflects the performance and annual contribution of advertisers on Weibo's platform. The Company further clarifies with the Staff that although it reviews the number of new customers acquired and customer retention rate from time to time, these metrics are not, from operational perspective, focused on by the Company on a regular basis in evaluating its business performance. Instead, the total number of advertisers and its overall trend is what the Company focuses on, and the growth of total number of advertisers reflects the collective results of growths of number of new customers acquired and customer retention rate and reflects the same business nature. Thus, the Company does not plan to further provide breakdown to quantify the number of new customers acquired and customer retention rate. The Company supplementally advises the Staff that Weibo's average spending per advertiser (excluding Alibaba) increased by 75% from \$204 in 2016 to \$357 in 2017 and further increased by 31.7% to \$470 in 2018, and equivalent disclosure will be made in future filings of annual report on Form 20-F. Revenues attributable to Alibaba has been separately disclosed in the Company's annual report due to its materiality.

2. **In your response to prior comment 2 you include advertisement production costs in the breakdown of revenue sharing costs. When discussing the reasons for fluctuations in cost of revenues, please separately disclose variances in advertisement production costs, if material, as such costs do not appear to be related to revenue sharing arrangements**

The Staff's comment is duly noted. The Company undertakes to make the referenced disclosure in future filings of annual report on Form 20-F, subject to its assessment as to the materiality of such disclosure.

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The Company hereby acknowledges 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.

If you have any additional questions or comments regarding the 2018 20-F, please contact the undersigned at +86 10 8262 8888.

Very truly yours,

/s/ Gaofei Wang

Gaofei Wang

Chief Executive Officer

cc: Z. Julie Gao, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom LLP
Amanda Zhang, Partner, PricewaterhouseCoopers Zhong Tian LLP