



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

DIVISION OF  
CORPORATION FINANCE

July 27, 2022

Parag Agrawal  
Chief Executive Officer  
Twitter, Inc.  
1355 Market Street, Suite 900  
San Francisco, California 94103

**Re: Twitter, Inc.**

**Annual Report on Form 10-K for the fiscal year ended December 31, 2021**

**Filed February 16, 2022**

**Quarterly Report on Form 10-Q for the quarter ended March 31, 2022**

**Filed May 2, 2022**

**File No. 001-36164**

Dear Mr. Agrawal:

We have completed our review of your filings. 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 Technology

cc: Douglas Schnell