

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

July 27, 2022

Parag Agrawal Chief Executive Officer Twitter, Inc. 1355 Market Street, Suite 900 San Francisco, CA 93103

Re: Twitter, Inc.

Revised Preliminary Proxy Statement on Schedule 14A

Filed July 15, 2022 File No. 001-36164

Dear Mr. Agrawal:

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 Technology

cc: Douglas Schnell