



DIVISION OF  
CORPORATION FINANCE

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

August 22, 2023

Aidan Viggiano  
Chief Financial Officer  
Twilio Inc.  
101 Spear Street, Fifth Floor  
San Francisco, California 94105

**Re: Twilio Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Response dated July 25, 2023**  
**File No. 001-37806**

Dear Aidan Viggiano:

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: Rezwan Pavri