



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

DIVISION OF  
CORPORATION FINANCE

December 20, 2022

Kelly Steckelberg  
Chief Financial Officer  
Zoom Video Communications, Inc.  
55 Almaden Boulevard  
6th Floor  
San Jose, CA 95113

**Re: Zoom Video Communications, Inc.**  
**Form 10-K for the Fiscal Year Ended January 31, 2022**  
**Filed March 7, 2022**  
**File No. 001-38865**

Dear Kelly Steckelberg:

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: Jon Avina