



DIVISION OF  
CORPORATION FINANCE

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

January 27, 2020

Henry Schuck  
Chief Executive Officer  
ZoomInfo Technologies Inc.  
805 Broadway Street, Suite 900  
Vancouver, WA 98660

**Re: ZoomInfo Technologies Inc.  
Amendment No. 1 to Draft Registration Statement on Form S-1  
Submitted January 13, 2020  
CIK No. 0001794515**

Dear Mr. Schuck:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments. References to our prior comments refer to our letter dated December 20, 2019.

Form DRS/A Submitted on January 13, 2020

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Overview, page 88

1. You disclose that your net annual retention rate was 102% in 2018. Please revise to disclose such information for each period presented wherever applicable throughout the filing. In addition, we note you also reference the number of customers, number of new customers, ACV, numbers of companies and professionals on your platform, etc., as metrics to measure your growth in your discussion. Please revise to quantify these metrics for us for each period presented wherever applicable elsewhere throughout the filing.

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Non-GAAP Financial Measures, page 90

2. We note your responses to prior comments 11 and 12. We continue to consider your responses and we may have comments once your unaudited pro forma combined and consolidated statements are available.

Impact of the Reorganization Transactions, page 94

3. We understand from your response to prior comment 13 that the entities subject to the Reorganization Transactions were determined to be in common control because a group of shareholders holds more than 50 percent of the voting ownership interest of each entity and contemporaneous written evidence exists of an agreement vote a majority of the entities' shares in concert. Without having the benefit of reviewing the Existing LLCA, please explain to us in greater detail how the agreement to vote all shares of capital stock in the Registrant held by the principal unitholders to elect the director nominees of each of TA Associates, Carlyle, and the Founders – or other pertinent agreements – represents an agreement to vote the entities' shares in concert.

You may contact Becky Chow, Staff Accountant, at (202) 551-6524 or Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 if you have questions regarding comments on the financial statements and related matter. Please contact Edwin Kim, Attorney-Advisor, at (202) 551-3297 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Richard Fenyes, Esq.