

Twilio Inc.
645 Harrison Street, Third Floor
San Francisco, California 94107

VIA EDGAR

October 18, 2016

Barbara C. Jacobs
Assistant Director
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, DC 20549

**Re: Twilio Inc.
Acceleration Request for Registration Statement on Form S-1
File No. 333-214034**

Dear Ms. Jacobs:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Twilio Inc. (the “**Company**”) hereby requests that the effective date and time of the above-referenced registration statement (the “**Registration Statement**”) be accelerated to October 20, 2016, at 4:00 p.m., Eastern Time, or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission (the “**Commission**”). In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act. Once the Registration Statement is effective, please orally confirm the event with our counsel, Goodwin Procter LLP, by calling Rezwan D. Pavri at (650) 752-3190. We also respectfully request that a copy of the written order from the Commission verifying the effective time and date of the Registration Statement be sent to our counsel, Goodwin Procter LLP, Attention: Rezwan D. Pavri, by facsimile to (650) 853-1038.

Under separate cover, Goldman, Sachs & Co. and J.P. Morgan Securities LLC, as representatives of the underwriters, will send the Commission a letter joining in this request for acceleration of the effective date. The representatives will also provide you with information with respect to clearance from the Financial Industry Regulatory Authority prior to the effective date.

If you have any questions regarding this request, please contact Rezwan D. Pavri of Goodwin Procter LLP at (650) 752-3190.

Sincerely,

TWILIO INC.

/s/ Lee Kirkpatrick

Lee Kirkpatrick
Chief Financial Officer

cc: Edwin Kim, *Securities and Exchange Commission*
Jeff Lawson, *Twilio Inc.*
Karyn Smith, *Twilio Inc.*
Anthony McCusker, *Goodwin Procter LLP*
Rezwan Pavri, *Goodwin Procter LLP*
Tad Freese, *Latham & Watkins LLP*
Conor Moore, *KPMG LLP*