

August 22, 2023

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

Fiscal Year Ended December 31, 2021
25, 2023

Re: Twilio Inc.
Form 10-K for the
Response dated July
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