



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

October 13, 2016

Jeff Lawson  
Chief Executive Officer  
Twilio Inc.  
645 Harrison Street, Third Floor  
San Francisco, California 94107

**Re: Twilio Inc.  
Registration Statement on Form S-1  
Filed October 7, 2016  
File No. 333-214034**

Dear Mr. Lawson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edwin Kim, Attorney-Advisor, at (202) 551-3297 or me at (202) 551-3453 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Branch Chief -Legal  
Office of Information Technologies  
and Services

cc: Rezwan Pavri, Esq.  
Goodwin Proctor LLP