

December 15, 2022

Via EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Technology
100 F Street, N.E.
Washington, D.C. 20549

Attention: Inessa Kessman
Lisa Etheredge

**Re: Twilio Inc.
Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2021
File No. 001-37806**

Dear Ms. Kessman and Ms. Etheredge:

In the comment letter (the “**Comment Letter**”) of the staff of the Securities and Exchange Commission (the “**Staff**”) dated December 8, 2022, the Staff requested that Twilio Inc. (the “**Company**”) respond to the Staff’s comments regarding the above referenced Form 10-K (the “**Form 10-K**”) (File No. 001-37806) within ten business days of receipt of the Comment Letter.

Pursuant to the Company’s request by telephone conference with Inessa Kessman on December 14, 2022, the Company requests an extension of an additional ten business days so that the Company may devote the appropriate amount of time and resources to ensure a sufficient response. The Company plans to provide a response to the Comment Letter on or before January 9, 2023.

Please do not hesitate to call me at (650) 430-1175 with any questions.

Sincerely,

WILSON SONSINI GOODRICH & ROSATI
Professional Corporation

/s/ Rezwan D. Pavri

Rezwan D. Pavri

cc: Khozema Shipchandler, Twilio Inc.
Dana Wagner, Twilio Inc.
Juliana Chen, Twilio Inc.

Colin Conklin, Wilson Sonsini Goodrich & Rosati, P.C.

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