

December 20, 2022

Kelly Steckelberg
Chief Financial Officer
Zoom Video Communications, Inc.
55 Almaden Boulevard
6th Floor
San Jose, CA 95113

Communications, Inc.

Fiscal Year Ended January 31, 2022

Re: Zoom Video

Form 10-K for the

Filed March 7, 2022

File No. 001-38865

Dear Kelly Steckelberg:

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:

Jon Avina