



Jon C. Avina  
+1 650 843 5307  
javina@cooley.com

**CERTAIN PORTIONS OF THIS LETTER HAVE BEEN OMITTED FROM THE VERSION FILED VIA EDGAR. CONFIDENTIAL TREATMENT HAS BEEN REQUESTED WITH RESPECT TO THE OMITTED PORTIONS. INFORMATION THAT WAS OMITTED IN THE EDGAR VERSION HAS BEEN NOTED IN THIS LETTER WITH A PLACEHOLDER IDENTIFIED BY THE MARK [REDACTED].**

April 15, 2019

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Information Technologies and Services  
Mailstop 3040  
Washington, DC 20549

Attn: Mitchell Austin, Staff Attorney  
Jan Woo, Legal Branch Chief  
David Edgar, Staff Accountant  
Kathleen Collins, Accounting Branch Chief

**Re: Zoom Video Communications, Inc.  
Registration Statement on Form S-1  
Initially Filed on March 22, 2019  
File No.: 333-230444**

Ladies and Gentlemen:

On behalf of Zoom Video Communications, Inc. (the "Company"), we are providing this letter as a follow-up to the discussions with the staff of the U.S. Securities and Exchange Commission's Division of Corporation Finance (the "Staff") on April 9, 2019, with respect to the Company's Amendment No. 1 to the Registration Statement on Form S-1, filed on April 8, 2019 (the "Registration Statement").

Due to the commercially sensitive nature of information contained in this letter, the Company hereby requests, pursuant to 17 C.F.R. Â§200.83, that certain portions of this letter be maintained in confidence, not be made part of any public record and not be disclosed to any person. The Company has sent to the Commission a separate copy of this letter, marked to show the portions redacted from the version confidentially submitted via EDGAR and for which the Company is requesting confidential treatment. In accordance with 17 C.F.R. Â§200.83(d)(1), if any person (including any governmental employee who is not an employee of the Commission) should request access to or an opportunity to inspect this letter, we request that we be immediately notified of any such request, be furnished with a copy of all written materials pertaining to such request (including, but not limited to, the request itself) and be given at least 10 business days' advance notice of any intended release so that the Company may, if it deems it to be necessary

Cooley LLP 3175 Hanover Street Palo Alto, CA 94304-1130  
t: (650) 843-5000 f: (650) 849-7400 cooley.com

**Zoom Video Communications, Inc. requests that the information contained in this letter, marked by brackets, be treated as confidential information pursuant to 17 C.F.R. Â§200.83.**



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or appropriate, pursue any remedies available to it. In such event, we request that you telephone the undersigned at (650) 843-5307 rather than rely on the U.S. mail for such notice.

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Please contact me at (650) 843-5307 with any questions or further comments regarding our responses to the Staff's Comments.

Sincerely,

/s/ Jon C. Avina

Jon C. Avina

cc: Eric S. Yuan, *Zoom Video Communications, Inc.*  
Kelly Steckelberg, *Zoom Video Communications, Inc.*  
Aparna Bawa, *Zoom Video Communications, Inc.*  
Calise Y. Cheng, *Cooley LLP*  
Bradley M. Libuit, *Cooley LLP*  
Alex K. Kassai, *Cooley LLP*

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