

October 31, 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

Quarterly Period Ended July 31, 2022

2022

Re: Zoom Video

Form 10-K for the

Filed March 7, 2022

Form 10-Q for the

Filed August 24,

File No. 001-38865

Dear Kelly Steckelberg:

We have reviewed your October 19, 2022 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Unless we note otherwise, our references to prior comments are to comments in our September 28, 2022 letter.

Form 10-Q for the Quarterly Period Ended July 31, 2022

Management's Discussion and Analysis of Financial Condition and Results of Operations
Key Business Metrics, page 27

1. We note from your response to prior comment 5 that you refer to those customers that are not Enterprise customers as Online customers and you use similar references in your earnings call transcripts. Please revise future filings to include a discussion of this customer base and explain how you define an "Online customer." You also state that you do not have visibility into whether a single individual signs up for multiple Zoom accounts under different e-mail addresses and therefore, you do not intend to disclose the

Kelly Steckelberg
Zoom Video Communications, Inc.
October 31, 2022
Page 2

number of Online customers. Please explain why you cannot disclose the number of Online subscriptions with an explanation that certain accounts may be held by the same individual.

2. We also note that you intend to disclose average monthly recurring revenue (MRR) attrition rates for your Online customers. Please tell us what this rate represents and how it is calculated. Also tell us the percentage of Online customer revenue from monthly, annual or multi-year subscriptions and explain how each is factored into

the attrition rate
you intend to disclose.

Non-GAAP Financial Measures

Free Cash Flow and Adjusted Free Cash Flow, page 47

3. You state in your response to prior comment 4 that your presentation of
adjusted free cash

flow does not violate the prohibitions in Item 10(e)(1)(ii)(A) of
Regulation S-K.

However, this guidance specifically indicates that the exclusion of
charges or liabilities

that required, or will require, cash settlement, or would have required
cash settlement

absent an ability to settle in another manner, cannot be excluded from
non-GAAP

liquidity measures other than EBIT and EBITDA. As such, please revise to
remove this

adjustment.

You may contact David Edgar, Senior Staff Accountant, at (202) 551-3459
or Kathleen

Collins, Accounting Branch Chief, at (202) 551-3499 if you have any questions.

FirstName LastNameKelly Steckelberg

Corporation Finance
Comapany NameZoom Video Communications, Inc.

Technology
October 31, 2022 Page 2

cc: Jon Avina

FirstName LastName

Sincerely,

Division of

Office of