



DIVISION OF  
CORPORATION FINANCE

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

April 2, 2018

Sean Edgett  
Twitter, Inc.  
sedgett@twitter.com

Re: Twitter, Inc.  
Incoming letter dated January 18, 2018

Dear Mr. Edgett:

This letter is in response to your correspondence dated January 18, 2018 concerning the shareholder proposal (the "Proposal") submitted to Twitter, Inc. (the "Company") by Jing Zhao (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. We also have received correspondence from the Proponent dated January 19, 2018. Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair  
Senior Special Counsel

Enclosure

cc: Jing Zhao  
zhao.cpri@gmail.com

April 2, 2018

**Response of the Office of Chief Counsel**  
**Division of Corporation Finance**

Re: Twitter, Inc.  
Incoming letter dated January 18, 2018

The Proposal recommends that the Company establish a public policy committee of the board to oversee the Company's policies and practices that relate to public policy issues, including matters specified in the Proposal.

We are unable to concur in your view that the Company may exclude the Proposal under rule 14a-8(i)(10). Based on the information you have presented, it appears that the Company's policies, practices and procedures do not compare favorably with the guidelines of the Proposal and that the Company has not, therefore, substantially implemented the Proposal. Accordingly, we do not believe that the Company may omit the Proposal from its proxy materials in reliance on rule 14a-8(i)(10).

Sincerely,

William Mastrianna  
Attorney-Adviser