

March 19, 2018

VIA EDGAR

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

Attention: Barbara Jacobs  
Stephen Krikorian  
Melissa Walsh  
Jan Woo  
Bernie Nolan

**Re: Dropbox, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-223182**

**Acceleration Request**

<b>Requested Date:</b>	<b>March 22, 2018</b>
<b>Requested Time:</b>	<b>4:00 P.M. Eastern Time</b>

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Dropbox, Inc. (the “**Company**”) hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-223182) (the “**Registration Statement**”) be declared effective at the “Requested Date” and “Requested Time” set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Tony Jeffries at (650) 849-3223.

\* \* \* \*

Sincerely,

DROPBOX, INC.

/s/ Drew Houston

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Drew Houston  
Chief Executive Officer

cc: Ajay V. Vashee, Dropbox, Inc.  
Bart E. Volkmer, Dropbox, Inc.  
Mary Anne Becking, Dropbox, Inc.  
Cara M. Angelmar, Dropbox, Inc.

Tony Jeffries, Wilson Sonsini Goodrich & Rosati, P.C.  
Rezwan D. Pavri, Wilson Sonsini Goodrich & Rosati, P.C.  
Lisa L. Stimmell, Wilson Sonsini Goodrich & Rosati, P.C.  
Shannon R. Delahaye, Wilson Sonsini Goodrich & Rosati, P.C.

Kevin P. Kennedy, Simpson Thacher & Bartlett LLP