



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 22, 2010

Mr. Daniel Weirich  
Chief Financial Officer, President and Secretary  
8X8, Inc.  
3151 Jay Street  
Santa Clara, CA 95054

**RE: 8X8, Inc.**  
**Form 10-K for the year ended March 31, 2009**  
**Filed May 26, 2009**

**Form 10-Q for the Quarterly Period ended December 31, 2009**  
**Documents Incorporated Therein by Reference**  
**File No. 0-21783**

Dear Mr. Weirich:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director