



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2024

Kevin Kraus  
Chief Financial Officer  
8X8 Inc.  
675 Creekside Way  
Campbell, CA 95008

**Re: 8X8 Inc.**  
**Form 10-K for the Year Ended March 31, 2023**  
**File No. 001-38312**

Dear Kevin Kraus:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Suzy Seandel