



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