



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2012

Via E-mail

Mr. Akihisa Watai  
Chief Financial Officer  
Internet Initiative Japan Inc.  
Jinbocho Mitsui Bldg.  
1-105 Kanda Jinbo-cho  
Chiyoda-ku, Tokyo 101-0051, Japan

**Re: Internet Initiative Japan Inc.  
Form 20-F for the Year Ended March 31, 2011  
Filed July 19, 2011  
File No. 000-30204**

Dear Mr. Watai:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief

cc: Via E-mail  
Brian D. Wessel  
Sullivan & Cromwell LLP