



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

April 21, 2016

Akihisa Watai
Chief Financial Officer
Internet Initiative Japan Inc.
Iidabashi Grand Bloom
2-10-2 Fujimi
Chiyoda-ku, Tokyo 102-0071 Japan

**Re: Internet Initiative Japan Inc.
Form 20-F for the Year Ended March 31, 2015
Filed July 10, 2015
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/ Craig D. Wilson

Craig D. Wilson
Sr. Asst. Chief Accountant
Office of Information Technologies
and Services