



DIVISION OF  
CORPORATION FINANCE

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

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