



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

December 22, 2016

Eric B. Stang  
Chief Executive Officer  
Ooma, Inc.  
1880 Embarcadero Road  
Palo Alto, CA 94303

**Re: Ooma, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 16, 2016**  
**File No. 215155**

Dear Mr. Stang:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edwin Kim, Attorney-Advisor, at (202) 551-3297 or me at (202) 551-3453 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Branch Chief - Legal  
Office of Information Technologies  
and Services

cc: Andrew D. Thorpe, Esq.  
Orrick, Herrington & Sutcliffe LLP