

Mail Stop 3561

October 5, 2005

Mr. James Sullivan
Chief Financial Officer
8x8, Inc.
3151 Jay Street
Santa Clara, CA 95054

Re: 8x8, Inc.
Form 10-K for Fiscal Year Ended March 31, 2005
Filed June 14, 2005

Form 10-Q for the Fiscal Quarter Ended June 30, 2005
File # 0-21783

Dear Mr. Sullivan:

We have completed our review of your Form 10-K and related filings
and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director