



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

September 3, 2015

Ms. MaryEllen Genovese  
Chief Financial Officer  
8x8, Inc.  
2125 O'Nel Drive  
San Jose, CA 95131

**Re: 8x8, Inc.**  
**Form 10-K for the Year Ended March 31, 2015**  
**Filed May 29, 2015**  
**File No. 000-21783**

Dear Ms. Genovese:

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 its 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/ Robert S. Littlepage, for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications