

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

DIVISION OF CORPORATION FINANCE

September 30, 2014

<u>Via E-mail</u> Mr. Daniel Weirich Chief Financial Officer and Secretary 8x8, Inc. 2125 O'Nel Drive San Jose, CA 95131

> Re: 8x8, Inc. Form 10-K for the Fiscal Year Ended March 31, 2014 Filed May 27, 2014 File No. 000-21783

Dear Mr. Weirich:

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