

March 14, 1997

Via Facsimile and EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
450 Fifth Street, N.W.
Washington, D.C. 20549-1004

Re: 8&8, Inc.
Registration Statement on Form 8-A

Ladies and Gentlemen:

On behalf of 8&8, Inc. (the "Company"), we hereby request that the Company's Registration Statement on Form 8-A filed with the Securities and Exchange Commission on January 31, 1997 be withdrawn immediately. Please direct any comments or suggestions regarding the withdrawal of this filing to Jack Sheridan, Jeff Herbst or the undersigned by mail at the above address or by telephone at (415) 493-9300.

Very truly yours,

WILSON SONSINI GOODRICH & ROSATI
Professional Corporation

/s/ Brett Byers

Brett Byers

cc: Susann Reilly, Securities and Exchange Commission, Mail Stop 3-5
Jeffrey W. Preusse, National Association of Securities Dealers
Sandra L. Abbott
Jack Sheridan
Jeff Herbst
Caine Moss
Renee Whitaker Unti