

January 2, 2020

Eric B. Stang  
President and Chief Executive Officer  
Ooma, Inc.  
525 Almanor Avenue  
Suite 200  
Sunnyvale, CA 94085

Re: Ooma, Inc.  
Registration Statement on Form S-3  
Filed December 23, 2019  
File No. 333-235673

Dear Mr. Stang:

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

Please refer to Rule 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 Bernard Nolan, Attorney-Adviser, at (202) 551-6515 with any questions.

Sincerely,

Division of

Office of

Corporation Finance

Technology

cc: Andrew D. Thorpe