



December 15, 2022

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Ooma, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 9, 2022**  
**File No. 333-268733**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the undersigned registrant, Ooma, Inc., a Delaware corporation (the "**Registrant**"), hereby requests that the above-referenced Registration Statement on Form S-3 (the "**Registration Statement**") be declared effective at 4:00 p.m., New York City time, on December 19, 2022 or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Orrick, Herrington & Sutcliffe LLP, by calling William Hughes at (415) 773-5720.

Thank you for your assistance in this matter.

Kind regards,

**OOMA, INC.**

By: /s/ Jenny Yeh

Name: Jenny Yeh

Title: Vice President and General Counsel

cc: William Hughes, Orrick, Herrington & Sutcliffe LLP