



ooma®

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VIA EDGAR

December 23, 2016

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Jan Woo, Branch Chief-Legal

**RE: Ooma, Inc. Registration Statement on Form S-3
Filed December 16, 2016
File No. 333-215155
Request for Acceleration**

Dear Sir or Madam:

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 27, 2016, 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 Andy Thorpe at (415) 773-5970.

Thank you for your assistance in this matter.

Very truly yours,

Ooma, Inc.

By:

/s/ Spencer D. Jackson

Spencer D. Jackson

Vice President and General Counsel

cc: Edwin Kim, Esq., Securities and Exchange Commission
