

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

September 15, 2021

In the Matter of

Incoming, Inc.,

File No. 500-1

**ORDER OF SUSPENSION
OF TRADING**

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of Incoming, Inc. (“ICNN¹”) (CIK No. 1423325), a permanently revoked Nevada corporation located in New York, New York with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended September 30, 2019. On July 20, 2021, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to ICNN requesting compliance with its periodic filing requirements, which was delivered. As of September 9, 2021, the common stock of ICNN was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”) (“OTC Link”), had five market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

¹ The short form of each issuer’s name is also its stock symbol.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed company is suspended for the period from 9:30 a.m. EDT on September 16, 2021, through 11:59 p.m. EDT on September 29, 2021.

For the Commission, by the Division of Enforcement, pursuant to delegated authority.

Vanessa A. Countryman
Secretary