

Room 4561  
Via fax (650) 232-0229

January 30, 2008

Kenneth D. Denman  
Chairman, President and CEO  
iPass, Inc.  
3800 Bridge Parkway  
Redwood Shores, CA 94065

**Re: iPass, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**File no. 0-50327**

Dear Mr. Denman:

We have completed our review of your Form 10-K and do not, at this time, have any further comments

Sincerely,

Kathleen Collins  
Accounting Branch Chief