

**Mail Stop 4561**  
**via fax: (650) 232-0229**

January 12, 2010

Evan Kaplan  
President and Chief Executive Officer  
iPass Inc.  
3800 Bridge Parkway  
Redwood Shores, CA 94065

**Re: iPass Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed March 16, 2009**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2009**  
**Filed November 6, 2009**  
**File No. 000-50327**

Dear Mr. Kaplan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief