



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 0407

January 18, 2007

Via U.S. Mail and Fax (202.333.8251)

Mr. Lawrence S. Winkler
Chief Financial Officer
Inphonic, Inc.
1010 Wisconsin Avenue, Suite 600
Washington, DC 20007

RE: Inphonic, Inc.
Form 10-K for the fiscal year ended December 31, 2005
Filed March 16, 2006

Form 10-Q for the quarterly period ended September 30, 2006

File No. 0-51023

Dear Mr. Winkler:

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

Sincerely,

/s/ Kyle Moffatt for

Larry Spigel
Assistant Director