



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

August 17, 2006

Via U.S. Mail and Fax (865) 437-2620

Michael C. Crabtree
President and Chief Financial Officer
IdleAire Technologies Corporation
410 N. Cedar Bluff Road, Suite 200
Knoxville, TN 37923

**RE: IdleAire Technologies Corporation
Form 10-SB/A for the fiscal year ended December 31, 2005
Filed July 31, 2006**

File No. 0-51966

Dear Mr. Crabtree:

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

Sincerely,

Larry Spigel
Assistant Director