



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

November 25, 2009

Via U.S. Mail and Facsimile to (917) 210-1074

Mr. Ephren W. Taylor, President  
Incoming, Inc.  
244 5<sup>th</sup> Avenue  
Suite V235  
New York, NY 10001

**Re: Incoming, Inc.  
Item 4.01 Form 8-K  
Filed November 9, 2009  
File No. 000-53616**

Dear Mr. Taylor:

We issued comments to you on the above captioned filing on November 9, 2009. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by December 4, 2009 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by December 4, 2009, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

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You may contact Brian McAllister, Staff Accountant, at (202) 551-3341 if you have questions regarding comment on the financial statements and related matters.

Sincerely,

Brian McAllister  
Staff Accountant