



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

January 22, 2010

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

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

**Re: Incoming, Inc.
Item 4.01 Form 8-K
Filed November 9, 2009
Item 4.01 Form 8-K/A
Filed January 20, 2010
File No.'s 000-53616**

Dear Mr. Taylor:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Brian McAllister
Staff Accountant