



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2022

Alan S. Knitowski  
Chief Executive Officer  
Phunware, Inc.  
7800 Shoal Creek Blvd, Suite 230-S  
Austin, TX 78757

**Re: Phunware, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 1, 2022**  
**File No. 333-262461**

Dear Mr. Knitowski:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jeff Kauten, Staff Attorney, at (202) 551-3447, or in his absence, Josh Shainess, Legal Branch Chief, at (202) 551-7951, with any questions. If you require further assistance, please contact Larry Spirgel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Jeff McPhaul