Mail Stop 4561 via fax: (650) 232-0229

January 12, 2010

Evan Kaplan President and Chief Executive Officer iPass Inc. 3800 Bridge Parkway Redwood Shores, CA 94065

> Re: iPass Inc. Form 10-K for Fiscal Year Ended December 31, 2008 Filed March 16, 2009 Form 10-Q for Fiscal Quarter Ended September 30, 2009 Filed November 6, 2009 File No. 000-50327

Dear Mr. Kaplan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins Accounting Branch Chief