

**Phunware, Inc.**  
7800 Shoal Creek Boulevard #230 South  
Austin, TX 78757

May 13, 2019

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporate Finance  
Office of Information Technologies and Services  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Edwin Kim, Staff Attorney

**Re: Phunware, Inc.**  
**Registration Statement on Form S-1**  
**Filed February 5, 2019, as amended**  
**File No. 333-229524**

Dear Mr. Kim:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Phunware, Inc. hereby requests acceleration of the effectiveness of the above referenced Registration Statement so that it will become effective at 4:00 p.m. Eastern Time on May 14, 2019, or as soon as thereafter practicable.

Very truly yours,

/s/ Alan S. Knitowski  
Chief Executive Officer

cc: Barbara Jacobs, Assistant Director  
Alan S. Knitowski, CEO  
Scott Murano, Wilson Sonsini Goodrich & Rosati  
Eric Hsu, Wilson Sonsini Goodrich & Rosati  
Mitzi Chang, Goodwin Procter  
Mark Schonberger, Goodwin Procter