



7800 Shoal Creek Blvd.
Suite 230-South
Austin, TX 78757

April 29, 2020

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, N.E.
Washington, D.C. 20549

Re: Phunware, Inc.
Registration Statement on Form S-3
Filed April 13, 2020
File No. 333-237648

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date for the above-referenced Registration Statement be accelerated so that it will be declared effective at 9:30 a.m. Eastern Time on May 4, 2020, or as soon thereafter as is practicable.

Please contact Alex R. Allemann with Winstead PC at (512) 370-2800 once the Registration Statement is declared effective.

PHUNWARE, INC.

By: /s/ Alan S. Knitowski
Alan S. Knitowski
Chief Executive Officer