iPCS, INC Form SC 13D November 16, 2009

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of $\S\S 240.13d-1(e)$, 240.13d-1(f) or 240.13d-1(g), check the following box .

CUSIP No. 44980Y305

Names of reporting persons 1

I.R.S. identification nos. of above persons (entities only)

Gabelli Funds, LLC

I.D. No. 13-4044523

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS) 00-Funds of investment advisory clients
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) X
- 6 Citizenship or place of organization

New York

: 7 Number Of Sole voting power

Shares 613,100 (Item 5)

Beneficially : 8 Shared voting power

Owned None

By Each : 9 Sole dispositive power

Reporting 613,100 (Item 5)

Person :10

Shared dispositive power

With None

11 Aggregate amount beneficially owned by each reporting person

613,100 (Item 5)

- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- 13 Percent of class represented by amount in row (11)

3.71%

14 Type of reporting person (SEE INSTRUCTIONS)

IA

CUSIP No. 44980Y305

1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

GAMCO Asset Management Inc.

I.D. No. 13-4044521

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS) 00-Funds of investment advisory clients
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)
- 6 Citizenship or place of organization

New York

Number Of : 7 Sole voting power

:

Shares : 60,700 (Item 5)

.

Beneficially : 8 Shared voting power

:

Owned : None

By Each : 9 Sole dispositive power

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Reporting : 255,400 (Item 5)

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Person :10 Shared dispositive power

:

With : None

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Aggregate amount beneficially owned by each reporting person

255,400 (Item 5)

- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- Percent of class represented by amount in row (11)

1.54%

CUSIP No. 44980Y305

1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

Gabelli Securities, Inc.

I.D. No. 13-3379374

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS)

00 – Client funds

- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)
- 6 Citizenship or place of organization

Delaware

Number Of : 7 Sole voting power

.

Shares : 190,450 (Item 5)

:

Beneficially : 8 Shared voting power

:

Owned: None

:

By Each : 9 Sole dispositive power

:

Reporting : 190,450 (Item 5)

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Person :10 Shared dispositive power

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With : None

:

Aggregate amount beneficially owned by each reporting person

190,450 (Item 5)

- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- Percent of class represented by amount in row (11)

1.15%

14 Type of reporting person (SEE INSTRUCTIONS)

HC, CO, IA

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CUSIP N 1	No. 44980Y305 Names of reporting persons I.R.S. identification nos. of above persons (entities only) GGCP, Inc. No. 13-3056041					
2		ate box if a member	of a group (SEE INSTRUCTIONS) (a)			
	(b)					
3	Sec use only					
4	Source of funds (SI None	EE INSTRUCTION	S)			
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)					
6	Citizenship or place of organization New York					
	Number Of	: 7	Sole voting power			
	Shares	: :	None (Item 5)			
	Beneficially	: : 8	Shared voting power			
	Owned	: :	None			
	By Each	: : 9	Sole dispositive power			
	Reporting	: :	None (Item 5)			
	Person	: :10	Shared dispositive power			
	With	: :	None			
11	: Aggregate amount beneficially owned by each reporting person					
	None (Item 5)					
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) $ X $					
13	Percent of class represented by amount in row (11)					
	0.00%					

Type of reporting person (SEE INSTRUCTIONS)

HC, CO

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CUSIP N	lo. 44980Y305						
1	GAMCO Investors No. 13-4007862	n nos. of above perso s, Inc.	ons (entities only) of a group (SEE INSTRUCTIONS) (a)	I.D.			
	(b)						
3	Sec use only						
4	Source of funds (SEE INSTRUCTIONS) WC						
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)						
6	Citizenship or place of organization New York						
	Number Of	: 7	Sole voting power				
	Shares	· :	None (Item 5)				
	Beneficially	: 8	Shared voting power				
	Owned	:	None				
	By Each	: 9	Sole dispositive power				
	Reporting	:	None (Item 5)				
	Person	:10	Shared dispositive power				
	With	:	None				
11	Aggregate amount beneficially owned by each reporting person						
	None (Item 5)						
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X						
13	Percent of class represented by amount in row (11)						

0.00%

14

Type of reporting person (SEE INSTRUCTIONS)

HC, CO

CUSIP No. 44980Y305

- 1 Names of reporting persons
 - I.R.S. identification nos. of above persons (entities only)
 - Mario J. Gabelli
- 2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS)

00 – Funds of a Private Entity

- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)
- 6 Citizenship or place of organization

USA

Number Of : 7 Sole voting power

:

Shares : None (Item 5)

Beneficially : 8 Shared voting power

:

Owned : None

By Each : 9 Sole dispositive power

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Reporting : None (Item 5)

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Person :10

:

With