

Mail Stop 3561

May 1, 2007

Via U.S. Mail

Mr. C. Richard Reese
Chief Executive Officer
Iron Mountain Incorporated
745 Atlantic Avenue
Boston, Massachusetts 02111

**RE: Iron Mountain Incorporated
Form 10-K for the year ended December 31, 2006
Filed March 1, 2007
File No. 001-13045**

Dear Mr. Reese:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief