



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 24, 2010

Brian P. McKeon
Chief Financial Officer
Iron Mountain Incorporated
745 Atlantic Avenue
Boston, MA 02111

**Re: Iron Mountain Incorporated
Form 10-K
Filed February 26, 2010
File No. 001-13045**

**Definitive Proxy Statement on Schedule 14A
Filed April 23, 2010**

Dear Mr. McKeon:

We have completed our review of your Form 10-K filed February 26, 2010 and have no further comments at this time.

Sincerely,

Chanda DeLong
Attorney-Advisor