



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