



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

October 6, 2015

Via E-mail

Ernest Cloutier  
General Counsel & Secretary  
Iron Mountain Incorporated  
One Federal Street  
Boston, MA 02110

**Re: Iron Mountain Incorporated  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed October 1, 2015  
File No. 1-13045**

Dear Mr. Cloutier:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Peggy Kim

Peggy Kim  
Senior Counsel  
Office of Real Estate and  
Commodities

cc: Michael Aiello, Esq.  
Weil, Gotshal & Manges LLP