



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

August 29, 2017

Via E-Mail

Stuart B. Brown
Executive Vice President and Chief Financial Officer
Iron Mountain Incorporated
One Federal Street
Boston, MA 02110

Re: Iron Mountain Incorporated
Form 10-K for the fiscal year ended December 31, 2016
Filed February 23, 2017
Form 10-Q for the interim period ended June 30, 2017
Filed July 28, 2017
File No. 1-13045

Dear Mr. Brown:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone
Staff Accountant
Office of Real Estate and
Commodities