



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