

November 30, 2007

Mail Stop 4561

Mr. MacAllister Smith  
Chief Executive Officer  
Pipeline Data, Inc.  
1515 Hancock Street  
Suite 301, Hancock Plaza  
Quincy, Massachusetts 02169

Re: Item 4.02 Form 8-K/A  
Filed November 28, 2007  
File No. 000-50611

Dear Mr. Smith:

We have reviewed your response letter and 8-K/A dated November 28, 2007 and have the following additional comment.

1. Item 4.02(c) of Form 8-K requires you to provide your independent accountant with a copy of the disclosures you are making in response to Item 4.02(b), and to request that your independent accountant furnish you as promptly as possible a letter stating whether your accountant agrees with the statements made by you in response to Item 4.02(b) and, if not, stating the respects in which it does not agree; therefore, please amend your previously filed Form 8-K/A to include your independent accountant's letter as an exhibit no later than two business day after you have received the letter.

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You should respond to this comment and amend your Form 8-K on or before December 7, 2007.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

If you have any questions, please call me at (202) 551-3782.

Sincerely,

Jessica Barberich  
Staff Accountant