

Mail Stop 4561

June 17, 2008

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
Dated November 28, 2007
File No. 000-50611

Dear Mr. Smith:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jessica Barberich
Staff Accountant

