



Division of Corporation
Finance

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

Mail Stop 4561

August 17, 2009

Via U.S. Mail and Facsimile (802) 867-2468

Ms. Sheila G. Corvino
General Counsel
Pipeline Data, Inc.
4400 North Point Parkway
Alpharetta, GA 30022

Re: Pipeline Data, Inc.
Revised Preliminary Information Statement on Schedule 14C
Filed August 14, 2009
File No. 000-50611

Dear Ms. Corvino:

We have completed our review of your preliminary information statement and have no further comments at this time.

Sincerely,

Maryse Mills-Apenteng
Special Counsel