

Mail Stop 4561

August 4, 2006

J. Chris Brewster
Chief Financial Officer and Treasurer
Cardtronics, Inc.
3110 Hayes Road, Suite 300
Houston, Texas 77082

Re: Cardtronics, Inc.
Registration Statement on Form S-4/A
Filed July 10, 2006
File No. 333-131199

Dear Mr. Brewster:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Supplemental Response Letter

1. Please revise and re-file the supplemental response letter filed in response to comment 1. Please expand the letter to comply with the staff positions enunciated in Morgan Stanley & Co. (available June 5, 1991) and Shearman & Sterling (available July 2, 1993).

Registration Statement Cover Page

Prospectus Cover Page

2. We note your response to comment 11. Please revise the penultimate sentence to clarify that broker-dealers who acquired the old securities directly from the issuer in the initial offering must, in the absence of an exemption, comply with the registration and prospectus delivery requirements of the Securities Act in connection with the secondary resales and cannot rely on the position of the staff enunciated in the Exxon Capital no-action letter.

Management's Discussion and Analysis of Financial Condition and Results of Operations

Tabular Disclosure of Contractual Obligations, page 59

3. We read your response to comment 49 and reissue our prior comment, in part. Please tell us what consideration you gave to including your obligations under any employment agreements.

Certain Relationships and Related Party Transactions, page 83

4. We note your response to comment 53. Please advise us if your expectations with respect to repayment of the loans changes prior to effectiveness.

Notes to Unaudited Pro Forma Condensed Consolidated Financial Statements

Note (2), page F-8

5. Please revise to further explain or show how you computed the pro forma adjustment to arrive at pro forma interest expense for the year ending December 31, 2005.

Consolidated Statements of Operations, page F-34

6. Please revise to present the expense associated with stock-based compensation in the same line or lines as cash compensation paid to the same employees. You may disclose the amount of expense related to stock-based compensation included in the specific line items in a parenthetical note to the appropriate income statement line items, in the footnotes to the financial statements, or within MD&A. Refer to SAB Topic 14F.

Note 1 - Business and Summary of Significant Accounting Policies
(o) Revenue Recognition, page F-44

7. We read your response to comment 63 and have the following additional comments.

(a) With respect to your evaluation of paragraph 9 in EITF 99-19, please further explain how you establish the interchange fee structure with the merchant. For instance, is the fee based on the pass through interchange fee from the electronic funds transfer network. If so, please tell us whether this is pass through rate is a contractual obligation.

(b) With respect to your evaluation of paragraph 11 in EITF 99-19, please further explain how you have discretion in supplier discretion with respect to the surcharge related revenue. In this regard, we note in your evaluation of paragraph 9 that the interchange fees are "determined based on our relationship with the underlying electronic funds transfer network and do not involve the underlying merchant." However, your disclosure on page 33 indicates that the interchange fees are set by the electronic funds transfer networks and vary according to their arrangements with the financial institutions.

(c) Please clarify your conclusion in evaluating paragraph 13 in EITF 99-19. For instance, we note that the merchant takes on the first loss obligation for settling any Regulation E claims.

(d) With respect to your evaluation of paragraph 14 in EITF 99-19, we note that you retain credit risk with the third party processors. Please clarify whether you also retain this credit risk in arrangements where the fees are paid directly to the merchant.

Exhibit 12.1

8. We read your response to comment 76. Please further explain to us how the variable nature of this charge is different from interest charges included in this calculation associated with your revolving credit facility which may fluctuate based on your cash requirements. In addition, please tell us how the variable rental cost is within your ability to control since you are not able to control and would not want to limit the related transaction volume.

* * * *

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment 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.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

You may contact Josh Forgione at 202-551-3431 or Steven Jacobs, Accounting Branch Chief, at 202-551-3403 if you have questions regarding comments on the financial statements and related matters. Please contact me at 202-551-3852 with any other questions.

Sincerely,

Michael McTiernan

Special Counsel

cc: David P. Oelman, Esq. (via facsimile)
Vinson & Elkins L.L.P.

J. Chris Brewster
Cardtronics, Inc.

August 4, 2006

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