



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4561

January 6, 2010

Terry Harris, President  
Assure Data, Inc.  
1837 Harbor Ave., P.O. Box 13098  
Memphis, TN 38113

**Re: Assure Data, Inc.**  
**Revised Preliminary Information Statement on Schedule 14C**  
**Filed January 5, 2010**  
**File No. 000-52297**

Dear Mr. Harris:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via Facsimile (972) 628-3616  
Jeffrey M. McPhaul, Esq.  
Munck Carter, LLP