



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

April 10, 2018

Kelyn Brannon  
Chief Financial Officer  
Asure Software, Inc.  
3700 N. Capitol of Texas Hwy #350  
Austin, TX 78746

**Re: Asure Software, Inc.  
Registration Statement on Form S-3  
Filed April 2, 2018  
File No. 333-224068**

Dear Ms. Brannon:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Bernard Nolan, Attorney-Adviser, at (202) 551-6515 or me at (202) 551-3453 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information  
Technologies and Services

cc: Kathryn A. Gettman, Esq.  
Messerli & Kramer P.A.