



DIVISION OF  
CORPORATION FINANCE

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

April 16, 2024

Patrick Goepel  
Chief Executive Officer  
ASURE SOFTWARE, INC.  
405 Colorado Street, Suite 1800  
Austin, Texas 78701

**Re: ASURE SOFTWARE, INC.**  
**Registration Statement on Form S-4**  
**Filed April 9, 2024**  
**File No. 333-278589**

Dear Patrick Goepel:

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

Please refer to Rules 460 and 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 Kyle Wiley at 202-344-5791 or Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Katheryn Gettman