Mail Stop 3561

May 1, 2007

Via U.S. Mail

Mr. C. Richard Reese Chief Executive Officer Iron Mountain Incorporated 745 Atlantic Avenue Boston, Massachusetts 02111

RE: Iron Mountain Incorporated Form 10-K for the year ended December 31, 2006 Filed March 1, 2007 File No. 001-13045

Dear Mr. Reese:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel Branch Chief