



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