## Asure Software, Inc. 3700 N. Capital of Texas Hwy, Suite 350 Austin, Texas 78746

April 16, 2021

## VIA EDGAR

U.S. Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549

## Re: Asure Software, Inc. Registration Statement on Form S-3 File No. 333-254138

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Asure Software, Inc. hereby requests that the effective date of the abovereferenced Registration Statement be accelerated so that it will be declared effective at 4:00 p.m., Eastern Time, on April 21, 2021, or as soon thereafter as possible.

If you have any questions, please call Katheryn A. Gettman, Esq. of Cozen O'Connor at (612) 260-9075. Thank you for your assistance.

Very truly yours,

ASURE SOFTWARE, INC.

By: /s/ John Pence John Pence, Chief Financial Officer