

**Asure Software, Inc.**  
**405 Colorado Street, Suite 1800**  
**Austin, Texas 78701**

April 17, 2024

**VIA EDGAR**

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. 333-278590)

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Asure Software, Inc. (the "Company") respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so that the same will become effective at 4:00 p.m., eastern time, on Friday, April 19, 2024, or as soon thereafter as is practicable.

The Company hereby authorizes Katheryn A. Gettman, Esq. to orally modify or withdraw this request for acceleration.

We respectfully request that we be notified of such effectiveness by a telephone call to Ms. Gettman at (612) 260-9075.

Very truly yours,  
ASURE SOFTWARE, INC.  
/s/John Pence  
John Pence  
Chief Financial Officer

LEGAL\70015612\2