

**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-4**  
**File No. 333-254140**

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 above-referenced 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

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