

Room 4561

September 14, 2007

Ms. Kristen L. Magnuson  
Executive Vice President and  
Chief Financial Officer  
JDA Software Group, Inc.  
14400 North 87<sup>th</sup> Street  
Scottsdale, AZ 85260

**Re: JDA Software Group, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 16, 2007**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2007**  
**Filed August 9, 2007**  
**Form 8-K Filed April 23, 2007**  
**Form 8-K Filed July 23, 2007**  
**File No. 000-27876**

Dear Ms. Magnuson:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief