

Room 4561

September 14, 2007

Ms. Kristen L. Magnuson
Executive Vice President and
Chief Financial Officer
JDA Software Group, Inc.
14400 North 87th 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