Kristen L. Magnuson Chief Financial Officer JDA Software Group, Inc. 14400 North 87th Street Scottsdale, AZ 85260

Re: JDA Software Group, Inc.

Form 10-K for Fiscal Year Ended December 31, 2007

Filed March 14, 2008 File No. 000-27876

Dear Ms. Magnuson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst Accounting Branch Chief