

Mail Stop 4561

March 3, 2009

Alan Trefler
Chief Executive Officer
Pegasystems Inc.
101 Main Street
Cambridge, MA 02142-1590

**Re: Pegasystems Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 10, 2008
File no. 001-11859**

Dear Mr. Trefler:

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