

**Mail Stop 4561**  
**Via fax (650) 403-5500**

March 24, 2010

Mr. Umang Gupta, CEO  
Keynote Systems, Inc.  
777 Mariners Island Boulevard  
San Mateo, CA 94404

**Re:   Keynote Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2009**  
**Filed December 11, 2009**  
**File No. 000-27241**

Dear Mr. Gupta:

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,

Kathleen Collins  
Accounting Branch Chief