

Room 4561

July 13, 2007

Mr. Daniel Lender  
Chief Financial Officer  
QAD, Inc.  
One Lexmark Center Drive  
6450 Via Real  
Carpinteria, California 93013

**RE: QAD, Inc.**  
**Form 10-K for Fiscal Year Ended January 31, 2007**  
**Form 10-Q for Quarter Ended April 30, 2007**  
**File No. 0-22823**

Dear Mr. Lender:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief