

Mail Stop 4561

May 20, 2009

Karl F. Lopker, Chief Executive Officer
QAD Inc.
100 Innovation Place
Santa Barbara, CA 93108
Via facsimile: (805) 566-4542

**Re: QAD Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed May 20, 2009
File No. 000-22823**

Dear Mr. Lopker:

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

Barbara C. Jacobs
Assistant Director