

Mail Stop 4561

May 1, 2007

Michael A. Aviles  
President and Chief Executive Officer  
Vignette Corporation  
1301 South MoPac Expressway  
Austin, Texas 78746

**Re: Vignette Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**

Dear Mr. Aviles:

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

Sincerely,

Mark Kronforst  
Accounting Branch Chief