

Mail Stop 4561

April 20, 2007

Randall G. Jonkers
Chief Financial Officer
Pervasive Software Inc.
12365 Riata Trace Parkway, Building B
Austin, TX 78727

**Re: Pervasive Software Inc.
Form 10-K/A for the fiscal year ended June 30, 2006
Filed September 26, 2006
File No. 000-23043**

Dear Mr. Jonkers:

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

Sincerely,

Stephen Krikorian
Accounting Branch Chief