

Mail Stop 4561

September 14, 2006

Mr. Robert K. Weiler  
President and Chief Executive Officer  
Phase Forward Incorporated  
880 Winter Street  
Waltham, Massachusetts 02451

**Re: Phase Forward Incorporated  
Form 10-K for the year ended December 31, 2005  
Filed March 13, 2006  
File No. 000-50839**

Dear Mr. Weiler:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief