

**Mail Stop 4561**  
**Via Fax (781) 890-4848**

February 17, 2010

Christopher Menard  
Senior VP, Chief Financial Officer  
Phase Forward Incorporated  
77 Fourth Avenue  
Waltham, MA 02451

**Re: Phase Forward Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed on February 27, 2009**  
**File No. 000-50839**

Dear Mr. Menard:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief