

Mail Stop 4561

March 19, 2009

Kathleen M. Crusco  
Senior Vice President and Chief Financial Officer  
Activant Solutions Inc.  
7683 Southfront Road  
Livermore, CA 94551

**Re:   Activant Solutions Inc.  
      Form 10-K for the Fiscal Year Ended September 30, 2008  
      Filed December 19, 2008  
      File No. 333-49389**

Dear Ms. Crusco:

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