

May 18, 2006

Room 4561

Mr. Eric N. Smit  
Chief Financial Officer  
eGain Communications Corporation  
345 E. Middlefield Road  
Mountain View, CA 94043

**Re: eGain Communications Corporation**  
**Form 10-K for Fiscal Year Ended June 30, 2005**  
**Filed September 28, 2005**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2005**  
**Filed November 14, 2005**  
**Form 8-K Filed February 8, 2006**  
**File No. 000-30260**

Dear Mr. Smit:

We have completed our review of the filings above and do not, at this time, have any further comments.

Sincerely,

Brad Skinner  
Accounting Branch Chief