

**Mail Stop 4561**  
**Via fax (650) 581-2545**

February 3, 2010

Mr. Bobby Yazdani  
CEO and Chairman of the Board  
SABA Software, Inc.  
2400 Bridge Parkway  
Redwood Shores, CA. 94065

**Re: SABA Software, Inc.**  
**Form 10-K for the Fiscal Year Ended May 31, 2009**  
**Filed August 12, 2009**  
**File No. 001-34372**

Dear Mr. Yazdani:

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