

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