

December 07, 2006

Room 4561

Mr. James Frankola
Executive Vice President and
Chief Financial Officer
Ariba, Inc.
807 11th Avenue
Sunnyvale, CA 94089

Re: Ariba, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2005
Filed December 7, 2005
Form 10-Q for the Fiscal Quarter Ended March 31, 2006
Filed May 15, 2006
Form 8-K Filed July 25, 2006
File No. 000-26299

Dear Mr. Frankola:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Craig Wilson
Senior Assistant Chief Accountant

