

Mail Stop 4561

May 6, 2008

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

**Re: Ariba, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2007**  
**File No. 000-26299**

Dear Mr. Frankola:

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,

Mark Kronforst  
Accounting Branch Chief