

Mail Stop 4561

April 27, 2010

Ahmed Rubaie  
Chief Financial Officer  
Ariba, Inc.  
11625 Rainwater Drive  
Alpharetta, GA 30004

**Re: Ariba, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2009**  
**File No. 000-26299**

Dear Mr. Rubaie:

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,

Patrick Gilmore  
Accounting Branch Chief