

October 10, 2006

Room 4561

Mr. William Hughes  
Executive Vice President, General Counsel  
and Secretary  
Tibco Software Inc.  
3303 Hillview Avenue  
Palo Alto, CA 94304

**Re: Tibco Software Inc.  
Form 10-K for the Fiscal Year Ended November 30, 2005  
Filed February 10, 2006  
Form 10-Q for the Fiscal Quarter Ended February 28, 2006  
Filed April 14, 2006  
Form 8-K Filed July 6, 2006  
File No. 000-26579**

Dear Mr. Hughes:

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

Sincerely,

Brad Skinner  
Accounting Branch Chief