

Room 4561

March 15, 2007

Mr. Ken Owyang  
Chief Financial Officer and Senior Vice  
President of Finance and Administration  
Supportsoft, Inc.  
575 Broadway  
Redwood City, CA 94063

**Re: Supportsoft, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 16, 2006**  
**Form 8-K filed October 26, 2006**  
**File No. 000-30901**

Dear Mr. Owyang:

We have completed our review of your Form 10-K for the year ended December 31, 2005 and have no further comments at this time.

Very truly yours,

Mark Kronforst  
Accounting Branch Chief