

Mail Stop 4561
Via Fax +972 3 765-9401

January 26, 2009

Shmuel Arvatz
Chief Financial Officer
Clicksoftware Technologies LTD.
2 Rechavam Ze'evi Street
Givat Shmuel, Israel 54017

Re: Clicksoftware Technologies LTD.
Form 20-F for the Fiscal Year Ended December 31, 2007
Filed on April 16, 2008
File No. 000-30827

Dear Mr. Arvatz:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief