

Mail Stop 4561

August 1, 2007

Ralph A. Goldwasser
Senior Vice President
and Chief Financial Officer
Unica Corporation
170 Tracer Lane
Waltham, MA 02451-1379

Re: Unica Corporation
Form 10-K for the Fiscal Year Ended September 30, 2006
Form 10-Q for the Quarterly Period Ended March 31, 2007
Form 8-K filed July 9, 2007
File No. 000-23043

Dear Mr. Goldwasser:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Stephen Krikorian
Accounting Branch Chief