

Mail Stop 4561
Via fax: (651) 767-4954

March 22, 2010

Mr. Stefan Schulz
Chief Financial Officer
Lawson Software, Inc.
380 St. Peter Street
St. Paul, MN 55102

Re: Lawson Software, Inc.
Form 10-K for Fiscal Year Ended May 31, 2009
Filed July 16, 2009
File No. 000-51942

Dear Mr. Schulz:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief