



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 30, 2010

Mr. Dean Goodermote  
Chief Executive Officer  
Double-Take Software, Inc.  
257 Turnpike Road, Suite 210  
Southborough, MA 01772

**Re: Double-Take Software, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2009**  
**Filed March 12, 2010**  
**File No. 001-33184**

Dear Mr. Goodermote:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief