



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

June 16, 2010

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

Re: Double-Take Software, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed June 2, 2010
File No. 001-33184

Dear Mr. Goodermote:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

David L. Orlic
Attorney-Advisor