

Mail Stop 4561

May 9, 2006

Joseph S. Tibbetts, Jr.
Senior Vice President, Chief Financial Officer
and Principal Accounting Officer
Novell, Inc.
404 Wyman Street, Suite 500
Waltham, MA 02451

Re: Novell, Inc.
Form 10-K for the Fiscal Year Ended
October 31, 2005
Filed January 10, 2006
Forms 8-K Filed December 1, 2005 and March 2, 2006
File No. 000-13351

Dear Mr. Tibbetts:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief