

Mail Stop 4561

December 14, 2007

Dana C. Russell
Senior Vice President and
Chief Financial Officer
Novell, Inc.
404 Wyman Street, Suite 500
Waltham, MA 02451

**Re: Novell, Inc.
Form 10-K for the Fiscal Year Ended
October 31, 2006
Filed May 25, 2007
File No. 000-13351**

Dear Mr. Russell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised on the financial statements and related matters.

Sincerely,

Kathleen Collins
Accounting Branch Chief