

February 21, 2008

Mail Stop 7010

*By U.S. Mail and facsimile to (925) 236-4321*

John Chen  
Chairman of the Board  
Sybase, Inc.  
One Sybase Drive, Dublin  
California 94568

**Re: Sybase, Inc.  
Definitive 14A  
Filed April 30, 2007  
File No. 1-16493**

Dear Mr. Chen:

We have reviewed your December 14, 2007 response to our comments of November 30, 2007. Without more detail, we cannot agree or disagree with your conclusion that you have an appropriate basis to omit the identified performance targets. Since you are in possession of all of the facts related to your disclosure, we have decided that we have no basis to disagree with your decision to omit this information from your filing. As in all cases, we remind you that you are responsible for the adequacy and accuracy of the disclosure in your filings. We do not have any further comments on your filing.

Please contact me at (202) 551-3729 with any questions.

Sincerely,

Craig Slivka  
Staff Attorney