

**Mail Stop 4561**  
**via fax (925) 236-4321**

August 7, 2009

John S. Chen  
President and Chief Executive Officer  
Sybase, Inc.  
One Sybase Drive  
Dublin, CA 94568

**Re: Sybase, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed on February 27, 2009**  
**Form 10-Q for the Quarter Ended March 31, 2009**  
**Filed on May 8, 2009**  
**File No. 001-16493**

Dear Mr. Chen:

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.

Sincerely,

Kathleen Collins  
Accounting Branch Chief