

Mail Stop 4561

November 29, 2006

Cristobal Conde  
President and Chief Executive Officer  
SunGard Data Systems Inc.  
680 East Swedesford Road  
Wayne, Pennsylvania 19087

**Re: SunGard Data Systems Inc.  
Form 10-Q for the Quarterly Period Ended September 30, 2006  
File No. 001-12989**

Dear Mr. Conde:

We have completed our review of your Form 10-Q and related filings and have no further comments at this time.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief