

Mail Stop 4561

April 7, 2006

Robert W. Hagger
President, Chief Executive Officer and
Director
Datawatch Corporation
175 Cabot Street, Suite 503
Lowell, MA 01854

Re: Datawatch Corporation
Form 10-K for the Fiscal Year Ended
September 30, 2005
Filed December 12, 2005
File No. 000-19960

Dear Mr. Hagger:

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