

Room 4561

February 8, 2006

Paul R. Sylvester  
President, Chief Executive Officer and Director  
Manatron, Inc.  
510 East Milham Avenue  
Portage, Michigan 49002

**Re: Manatron, Inc.  
Form 10-K for Fiscal Year Ended April 30, 2006  
File No. 000-15264**

Dear Mr. Sylvester:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner  
Accounting Branch Chief