

Mail Stop 4561
Via Fax (713) 918-8000

April 2, 2009

Stephen B. Solcher
Chief Financial Officer
BMC Software, Inc.
2101 CityWest Boulevard
Houston, Texas 77042

Re: BMC Software, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2008
Filed on May 21, 2008
Form 10-Q for the Fiscal Quarter Ended December 31, 2008
Filed on February 6, 2009
File No. 001-16393

Dear Mr. Solcher:

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