



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 26, 2012

Via E-Mail

Patrick K. Tagtow  
Senior Vice President, General Counsel and Secretary  
BMC Software, Inc.  
2101 CityWest Boulevard  
Houston, TX 77042

**Re: BMC Software, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed May 18, 2012  
File No. 001-16393**

Dear Mr. Tagtow:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel

cc: Via E-mail  
Lauren D. Gojkovich  
Wachtell, Lipton, Rosen & Katz