

Room 4561

February 2, 2007

Mr. Kenneth R. Hahn
Senior Vice President and
Chief Financial Officer
Borland Software Corporation
20450 Stevens Creek Boulevard, Suite 800
Cupertino, CA 95014

Re: Borland Software Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed May 2, 2006
File No. 001-10824

We have completed our review of your Form 10-K for the year ended December 31, 2005 and have no further comments at this time.

Very truly yours,

Mark Kronforst
Accounting Branch Chief