

**Mail Stop 4561**

April 14, 2008

Tod Nielson, President and CEO  
Borland Software Corporation  
8303 N. MoPac Expressway, Suite A-300  
Austin, TX 78759

**Re: Borland Software Corporation  
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed April 11, 2008  
File No. 001-10824**

Dear Mr. Nielson:

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

David L. Orlic  
Special Counsel

cc: Via Facsimile (408) 517-2869  
Gregory J. Wrenn, General Counsel  
Borland Software Corporation