

December 18, 2006

Room 4561

Ms. Laura Fournier
Chief Financial Officer
Compuware Corporation
One Campus Martius
Detroit, MI 48226

Re: Compuware Corporation
Form 10-K for the Fiscal Year Ended March 31, 2006
Filed June 13, 2006
File No. 000-20900

Dear Ms. Fournier:

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

Sincerely,

Craig Wilson
Senior Assistant Chief Accountant