



DIVISION OF
CORPORATION FINANCE

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

February 24, 2011

Ms. Laura L. Fournier
Chief Financial Officer
Compuware Corporation
One Campus Martius
Detroit, MI 48226-5099

Re: Compuware Corporation
Form 10-K for the Fiscal Year Ended March 31, 2010
Filed May 27, 2010
File No. 000-20900

Dear Ms. Fournier:

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,

/s/ Patrick Gilmore

Patrick Gilmore
Accounting Branch Chief