

Mail Stop 4561

January 26, 2010

Via U.S. Mail and Facsimile (781) 280-4901

Norman R. Robertson
Chief Financial Officer
Progress Software Corporation
14 Oak Park
Bedford, Massachusetts 01730

**Re: Progress Software Corporation
Amendment No. 1 to Form 10-K for the Fiscal Year Ended November
30, 2008
Filed March 27, 2009
File No. 033-41752**

Dear Mr. Robertson:

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,

Matthew Crispino
Attorney-Advisor