

Room 4561
Via fax (949) 585-4091

October 2, 2006

L. George Klaus
Chairman and Chief Executive Officer
Epicor Software Corporation
18200 Von Karman Ave, Suite 1000
Irvine, CA 92612

Re: Epicor Software Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 31, 2006
Form 10-K/A for Fiscal Year Ended December 31, 2005
Filed April 14, 2006
Form 10-Q for Quarterly Period Ended June 30, 2006
Filed August 9, 2006
File no. 0-20740

Dear Mr. Klaus:

We have reviewed your response letter dated September 25, 2006 and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comment, we ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K/A for the Fiscal Year Ended December 31, 2005

Note 1. Nature of Operations and Summary of Significant Accounting Policies

1. We note your response to our previous comment no. 2. With regards to this information, please further explain the following:
 - We note that for the samples provided for the Vantage Standard Plan, the Vantage Expanded Plan and the Enterprise Standard Plan, the VSOE ranges fall within +/- approximately 20%, 17.6% and 15.8%, respectively of the median price. For each type of contract provided in your response, tell us what percentage of your contracts actually renew within these ranges and tell us how you determined that such percentages were representative of VSOE.
 - You indicate that when the maintenance agreement is priced at a percentage within the established VSOE range for a product, the Company considers the “contract price” to be VSOE. Are the maintenance renewal rates stated in the contract or does the Company merely allocate a portion of the total contract price to the maintenance element? What percentage of your contracts actually renew at the “contract price”?
 - We note the samples you provided were for two of the Company’s largest product lines. In your response to comment no. 3 in your letter dated August 18, 2006, you indicated that the Company’s analyses were based on historical renewal rates for each product by geography. Were the samples you provided for one specific region? If so, how do the ranges differ by geographic region? Tell us how many separate historical analyses are performed each quarter in order to establish VSOE for your various product lines in different regions.

* * * * *

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. You may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter with any amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Mr. George Klaus
Epicor Software Corporation
October 2, 2006
Page 3

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Kari Jin at (202) 551-3481 or the undersigned at (202) 551-3399 if you have questions regarding comments on the financial statements and related matters.

Very truly yours,

Kathleen Collins
Accounting Branch Chief