

Room 4561  
Via fax (949) 585-4496

January 18, 2008

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

**Re: Epicor Software Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2006  
File no. 0-21180**

Dear Mr. Klaus:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief