



DIVISION OF
CORPORATION FINANCE

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

Via fax (949) 585-4091

December 6, 2010

L. George Klaus
Chairman, President and CEO
Epicor Software Corp.
18200 Von Karman Avenue
Suite 100
Irvine, CA. 92612

**Re: Epicor Software Corp.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 12, 2010
Form 10-Q for the Quarterly Period Ended June 30, 2010
Filed August 6, 2010
File No. 000-20740**

Dear Mr. Klaus:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issued raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief