

May 8, 2007

Mail Stop 4561

Pehong Chen  
President, Chief Executive Officer, and  
Interim Chief Financial Officer  
BroadVision, Inc.  
1600 Seaport Boulevard, 5<sup>th</sup> Floor  
North Building  
Redwood City, CA 94063

**RE: BroadVision, Inc.  
Post-Effective Amendment to a  
Registration Statement on Form S-1  
Filed April 5, 2007  
File number 333-125640**

**Form 10-K for December 31, 2006  
Filed March 27, 2007  
File number 0-28252**

Dear Dr. Chen:

We have limited our review of your filings to those issues we have addressed in our comments. We think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may 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 S-1  
Exhibits, page 32

1. You list Exhibits 10.7, 10.10, and 10.24 as having received confidential treatment

for portions of the relevant exhibit. Our records show two applications for confidential treatment -- one granted on June 19, 1996 and the other granted on September 6, 2003. The periods of time for which confidential treatment was granted appears to have lapsed. Please advise.

Form 10-K

Item 9A. Procedures and Controls, page 66

2. Please clarify who identified the material weakness. Please also disclose the time frame in which you expect to remediate the material weakness and whether there are any material costs associated with this remediation.
3. Please direct us to the information responsive to Item 308(c) of Regulation S-K.

Certifications

4. In future filings, please ensure that you do not provide the title of the certifying officer in the first line of your certification. See Item 601(b)(31) of Regulation S-K.

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As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your 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 your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment 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.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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 connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rule 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Hugh Fuller at (202) 551-3853 or me at (202) 551-3730 with any other questions.

Sincerely,

Barbara C. Jacobs  
Assistant Director

CC: Kenneth L. Guernsey  
Cooley Godward Kronish llp  
101 California Street, Fifth Floor  
San Francisco, CA 94111  
Facsimile number: (415) 693-2222