

August 31, 2006

Room 4561

Mr. John G. Schwarz  
Chief Executive Officer  
Business Objects S.A.  
157-159 rue Anatole France,  
92300 Levallois-Perret, France

**Re: Business Objects S.A.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 16, 2006  
File No. 000-24720**

Dear Mr. Schwarz:

We have completed our review of your Form 10-K for the year ended December 31, 2005 and have no further comments at this time.

Very truly yours,

Brad Skinner  
Accounting Branch Chief