

Room 4561

August 31, 2007

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, 2006
Filed March 1, 2007
File No. 000-24720**

Dear Mr. Schwarz:

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

Very truly yours,

Mark Kronforst
Accounting Branch Chief