

Mail Stop 4561

April 17, 2006

Robert C. Donohoo, Senior Vice President
I2 Technologies, Inc.
One i2 Place
11701 Luna Road
Dallas, TX 752344

**RE: i2 Technologies, Inc.
Registration Statement on Form S-3
Commission File No. 333-132663
Filed on March 23, 2006**

Dear Mr. Donohoo:

This is to advise you that we have limited our review of the above filing to the matters addressed in the comments below. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is 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 supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not 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.

General

1. We note that Part III of your Form 10-K for the fiscal year ended December 31, 2005 has not yet been filed. We also note the filing of your preliminary proxy statement on March 23, 2006, and a revision that was filed on April 11, 2006. Either file the definitive proxy statement before the Form S-3 becomes effective or

include the officer and director information in the Form 10-K. Refer to CF Tel. Interp. H6.

Incorporation By Reference, page 15

2. You should not incorporate by reference the definitive proxy statement, since it is not on the list of items required or permitted to be incorporated. Refer to Item 12. of Form S-3. If the definitive proxy materials are filed within 120 days of the year end, the applicable portions of the definitive proxy statement will be incorporated into and part of the Form 10-K, which is already incorporated by reference. See interpretation 2S of the Exchange Act Rules section of the March 1999 supplement to the publicly available telephone interpretations manual that may be found at www.sec.gov. Revise as appropriate.

Undertakings

3. Please provide the undertakings set forth in Item 512(a)(5) and (a)(6) of Regulation S-K, as applicable.

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As appropriate, please amend your filings 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 supplemental 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 filings to be certain that the filings include all information required under the Securities Act and Exchange Act 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 the 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 your registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act and the Exchange Act 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 460 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.

You may contact Jay Ingram at (202) 551-3397 with any questions. If you need further assistance, you may contact me at (202) 551-3462.

Sincerely,

Mark P. Shuman
Branch Chief - Legal

cc: Bruce Wood, Esq.
by facsimile at 212-698-3599