

Mail Stop 4561

Via fax (469) 357-6566

October 5, 2009

Jackson L. Wilson
Chairman & CEO
i2 Technologies, Inc.
11701 Luna Road
Dallas, TX 75234

**Re: i2 Technologies, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 12, 2009
Form 10-Q for the Quarterly Period Ended June 30, 2009
Filed August 7, 2009
File No. 000-50327**

Dear Mr. Wilson:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief