Alan Trefler Chief Executive Officer Pegasystems Inc. 101 Main Street Cambridge, MA 02142-1590

Re: Pegasystems Inc.

Form 10-K for Fiscal Year Ended December 31, 2007

Filed March 10, 2008 File no. 001-11859

Dear Mr. Trefler:

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,

Mark Kronforst Accounting Branch Chief