



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

July 19, 2006

via U.S. mail and facsimile

George Colony
Chief Executive Officer
Forrester Research, Inc.
400 Technology Square

**RE: Forrester Research, Inc
Form 10-K for the Fiscal Year Ended December 31, 2005
Form 10-Q for the Fiscal Quarter Ended March 31, 2006
File No. 0-21433**

Dear Mr. Colony:

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

Sincerely,

Nili Shah
Accounting Branch Chief