



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2015

Via E-mail

Bob L. Corey  
Senior Vice President, CFO  
Callidus Software Inc.  
6200 Stoneridge Mall Road, Suite 500  
Pleasanton, California 94588

**Re: Callidus Software Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2013  
Filed March 10, 2014  
File No. 000-50463**

Dear Mr. Corey:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Sr. Asst. Chief Accountant