

Room 4561  
Via fax (805) 566-4542

February 12, 2009

Karl F. Lopker  
Chief Executive Officer  
QAD, Inc.  
100 Innovation Place  
Santa Barbara, CA 93108

**Re: QAD, Inc.**  
**Form 10-K for the Fiscal Year Ended January 31, 2008**  
**Filed April 15, 2008**  
**File no. 0-22823**

Dear Mr. Lopker:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief