Joseph L. Cowan Chief Executive Officer Interwoven, Inc. 160 E. Tasman Drive San Jose, California 95134

Re: Interwoven, Inc.

Form 10-K for the year ended December 31, 2007

Filed March 14, 2008 File No. 000-27389

Dear Mr. Cowan:

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,

Stephen Krikorian Accounting Branch Chief