

Room 4561

March 15, 2007

Mr. Ken Owyang
Chief Financial Officer and Senior Vice
President of Finance and Administration
Supportsoft, Inc.
575 Broadway
Redwood City, CA 94063

**Re: Supportsoft, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 16, 2006
Form 8-K filed October 26, 2006
File No. 000-30901**

Dear Mr. Owyang:

We have completed our review of your Form 10-K for the year ended December 31, 2005 and have no further comments at this time.

Very truly yours,

Mark Kronforst
Accounting Branch Chief