



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

May 27, 2009

Joshua Pickus  
Chief Executive Officer  
SupportSoft, Inc.  
1900 Seaport Boulevard, 3rd Floor  
Redwood City, CA 94063

**Re: SupportSoft, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 11, 2009**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2008**  
**Filed April 27, 2009**  
**Preliminary Revised Proxy Statement on Schedule 14A**  
**Filed May 22, 2009**  
**File No. 000-30901**

Dear Mr. Pickus:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

Maryse Mills-Apenteng  
Staff Attorney

cc: Via Facsimile (650) 739-3900  
Stephen Gillette, Esq.  
Jones Day