

Room 4561

December 19, 2007

Ms. Susan J. Carstensen
Chief Financial Officer, Vice President, Treasurer and Assistant Secretary
Rightnow Technologies, Inc.
40 Enterprise Blvd.
Bozeman, Montana 59718

**RE: Rightnow Technologies, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
File No. 000-31321**

Dear Ms. Carstensen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kathleen Collins
Accounting Branch Chief