

Mail Stop 4561

July 7, 2008

Dean S. Goodermote  
President and Chief Executive Officer  
Double-Take Software, Inc.  
257 Turnpike Road, Suite 210  
Southborough, MA 01772

**Re: Double-Take Software, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Definitive Proxy Statement on Schedule 14A  
Form 10-Q for the Fiscal Quarter Ended March 31, 2008  
File No. 001-33184**

Dear Mr. Goodermote:

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,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief