



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

December 29, 2010

Scott N. Semel  
Senior Vice President, General Counsel and Secretary  
Novell, Inc.  
404 Wyman Street  
Waltham, MA 02451

**Re: Novell, Inc.  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed December 27, 2010  
File No. 000-13351**

Dear Mr. Semel:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Mark P. Shuman  
Legal Branch Chief

cc: Via facsimile at (617) 573-4822  
Margaret A. Brown  
Skadden, Arps, Slate, Meagher & Flom LLP