

Room 4561  
via fax (713) 918-2345

January 25, 2008

Mr. Robert E. Beauchamp  
President, Chief Executive Officer and Director  
BMC Software, Inc.  
2101 CityWest Boulevard  
Houston, Texas 77042-2827

**RE: BMC Software, Inc.  
Form 10-K for Fiscal Year Ended March 31, 2007  
File No. 001-16393**

Dear Mr. Beauchamp:

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 on the financial statements and related matters.

Sincerely,

Kathleen Collins  
Accounting Branch Chief