Mail Stop 4561 Via Fax (713) 918-8000

April 2, 2009

Stephen B. Solcher Chief Financial Officer BMC Software, Inc. 2101 CityWest Boulevard Houston, Texas 77042

Re: BMC Software, Inc.

Form 10-K for the Fiscal Year Ended March 31, 2008

Filed on May 21, 2008

Form 10-Q for the Fiscal Quarter Ended December 31, 2008

Filed on February 6, 2009

File No. 001-16393

Dear Mr. Solcher:

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,

Kathleen Collins Accounting Branch Chief