May 21, 2010

Robert E. Beauchamp Chairman, President, and Chief Executive Officer BMC Software, Inc. 2101 CityWest Boulevard Houston, TX 77042

**Re:** BMC Software, Inc.

Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A

Filed May 21, 2010 File No. 001-16393

Dear Mr. Beauchamp:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Maryse Mills-Apenteng Special Counsel