

Room 4561

August 2, 2007

Mr. Jack Nonan  
President and Chief Executive Officer  
SPSS, Inc.  
233 South Wacker Drive  
Chicago, Illinois 60606

**RE: SPSS, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Form 10-Q for Fiscal Quarters Ended March 31 and June 30, 2007  
File No. 0-22194**

Dear Mr. Nonan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kathleen Collins  
Accounting Branch Chief