June 4, 2007

Mr. Joseph W. Alsop Chief Executive Officer Progress Software Corporation 14 Oak Park Bedford, MA 01730

Re: Progress Software Corporation

Form 10-K for Fiscal Year Ended November 30, 2006

Filed February 13, 2007 File No. 000-19417

Dear Mr. Alsop:

We have completed our review of your Form 10-K for the year ended November 30, 2006 and have no further comments at this time.

Very truly yours,

Mark Kronforst Accounting Branch Chief