



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 14, 2011

Via Facsimile

Mr. Richard D. Reidy  
President and Chief Executive Officer  
Progress Software Corporation  
14 Oak Park  
Bedford, Massachusetts 01730

**Re: Progress Software Corporation  
Form 10-K for the Fiscal Year Ended November 30, 2010  
Filed January 31, 2011  
File No. 033-41752**

Dear Mr. Reidy:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Christine Davis for

Patrick Gilmore  
Accounting Branch Chief