Mail Stop 4561

January 26, 2010

Via U.S. Mail and Facsimile (781) 280-4901

Norman R. Robertson Chief Financial Officer Progress Software Corporation 14 Oak Park Bedford, Massachusetts 01730

Re: Progress Software Corporation Amendment No. 1 to Form 10-K for the Fiscal Year Ended November 30, 2008 Filed March 27, 2009 File No. 033-41752

Dear Mr. Robertson:

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,

Matthew Crispino Attorney-Advisor