

March 6, 2006

Mail Stop 4561

Mr. Charles M. Osborne
Chief Financial Officer
Fair Isaac Corporation
901 Marquette Avenue, Suite 3200
Minneapolis, MN 55402-3232

RE: Fair Isaac Corporation
Form 10-K for the fiscal year ended September 30, 2005
Filed December 14, 2005
File No. 1-11689

Dear Mr. Osborne:

We have completed our review of your Form 10-K and do not,
at
this time, have any further comments.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant

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