

Room 4561
May 10, 2006

Stephen M. Bennett
President and Chief Executive Officer
Intuit Inc.
2700 Coast Avenue
Mountain View, CA 94043

Re: Intuit Inc.
Form 10-K for the Fiscal Year Ended July 31, 2005
Filed September 26, 2005
Form 10-Q for the Quarterly Period Ended October 31, 2005
Filed December 5, 2005
Form 10-Q for the Quarterly Period Ended January 31, 2006
Filed March 9, 2006
Form 8-K Filed February 16, 2006
File no. 0-21180

Dear Mr. Bennett:

We have reviewed your response letter dated April 6, 2006 and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comment, we ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K Filed February 16, 2006

1. We note your response to our previous comment no. 8 and your proposed revised disclosures in Exhibit C. We have reviewed your response and we continue to believe that your current presentation of a full blown Statement of Operations to reconcile non-GAAP financial information to GAAP financial information creates a number of unique non-GAAP measures for which you have not adequately addressed the disclosure requirements of Question 8 of Frequently Asked Questions Regarding the Use of Non-GAAP Financial Measures. In view of the nature, content and format of the presentation, we also question whether it complies with Item 100(b) of Regulation G. While we note the Company has provided proposed disclosures describing each non-GAAP financial measure, such disclosures are overly broad and repetitive. As each of the non-GAAP measures excludes items that are considered recurring in nature the Company must meet the burden of demonstrating the usefulness of each measure and clearly disclose why each non-GAAP measure is useful when these items are excluded.

For instance, we note the Company eliminates stock-based compensation from selling and marketing expenses, cost of product revenue, cost of service revenue and other line items. It is not clear how

management
uses this non-GAAP information to conduct or evaluate its business
in
each of the areas of operations (selling and marketing, cost of
product, cost of services, etc.). Stock based compensation is a
form
of compensation similar to cash and is viewed as compensation by
the
recipients. If this form of compensation was removed from the
recipients overall compensation package, then how does management
determine that an employees performance would remain unchanged
such
that it would not affect the Company's overall operations. For
instance, would the performance of an employee responsible for
sales
and marketing be changed if a portion of his or her compensation
package were eliminated? If so, then why would management exclude
this compensation in analyzing your business performance? It is
also
not clear how eliminating such expenses from your GAAP disclosures
would be useful to an investor. If the Company wants to include a
discussion of the impact of adopting SFAS 123R and you want to
explain why the amounts in certain expenses differ from period to
period; then tell us what consideration you gave to including such
a
discussion in your MD&A as opposed to disclosing as non-GAAP
financial information.

We further note the Company excludes certain acquisition-related
charges, such as in-process research and development, from your
non-
GAAP disclosures as you believe "excluding these items facilitates
comparison to [your] historical operating results and to the
results
of other companies in [your] industry, which have their own unique
acquisition histories." Regardless of whether the costs to
develop
your technology were incurred internally or externally, explain
how
removing a portion of such costs makes your disclosures more
comparable to other companies.

As previously requested, please revise your disclosures to include
the following information for each of the non-GAAP financial
measures
presented or alternatively remove your reconciliation on the
entire
Non-GAAP Statement of Operations and limit your reconciliation to
the
non-GAAP disclosures as indicated in the forepart of your earnings
release (non-GAAP net loss and non-GAAP earnings per share).
* the manner in which management uses the non-GAAP measure to
conduct
or evaluate its business;
* the economic substance behind management's decision to use such
a
measure;
* the material limitations associated with use of the non-GAAP
financial measure as compared to the use of the most directly
comparable GAAP financial measure;
* the manner in which management compensates for these limitations
when using the non-GAAP financial measure; and
* the substantive reasons why management believes the non-GAAP
financial measure provides useful information to investors.

2. We note your Non-GAAP Consolidated Statements of Operations in
Table A2. Presentation of a full non-GAAP Statement of Operations
may create the unwarranted impression that the presentation is
based
on a comprehensive set of accounting rules or principles. The
Staff
does not believe this presentation is appropriate.

As appropriate, please amend your filing and respond to
these
comments within 10 business days or tell us when you will provide
us
with a response. Please submit all correspondence and
supplemental
materials on EDGAR as required by Rule 101 of Regulation S-T. You
may wish to provide us with marked copies of any amendment to
expedite our review. Please furnish a cover letter with any
amendment that keys your responses to our comments and provides
any
requested information. Detailed cover letters greatly facilitate

our
review. Please understand that we may have additional comments
after
reviewing any amendment and your responses to our comments.

You may contact Kari Jin, Staff Accountant, at (202) 551-
3481
or me at (202) 551-3730 if you have questions regarding these
comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief
Mr. Stephen M. Bennett
Intuit Inc.
May 10, 2006
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