SPSS INC Form SC 13D/A September 25, 2009

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 3)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of $\S\S 240.13d-1(e)$, 240.13d-1(f) or 240.13d-1(g), check the following box .

I

CUSIP No. 78462K102

1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

Gabelli Funds, LLC I.D. No. 13-4044523

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS) 00-Funds of investment advisory clients
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)
- 6 Citizenship or place of organization

New York

Number Of : 7 Sole voting power

•

Shares : 1,047,300 (Item 5)

:

Beneficially : 8 Shared voting power

.

Owned: None

:

By Each : 9 Sole dispositive power

:

Reporting : 1,047,300 (Item 5)

•

Person :10 Shared dispositive power

.

With : None

.

Aggregate amount beneficially owned by each reporting person

1,047,300 (Item 5)

- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- Percent of class represented by amount in row (11)

5.68%

14 Type of reporting person (SEE INSTRUCTIONS)

IA

CUSIP No. 78462K102

1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

GAMCO Asset Management Inc.

I.D. No. 13-4044521

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS) 00-Funds of investment advisory clients
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)
- 6 Citizenship or place of organization

New York

Number Of : 7 Sole voting power

:

Shares : 352,820 (Item 5)

.

Beneficially : 8 Shared voting power

:

Owned: None

:

By Each : 9 Sole dispositive power

:

Reporting : 352,820 (Item 5)

:

Person :10 Shared dispositive power

:

With : None

.

Aggregate amount beneficially owned by each reporting person

352,820 (Item 5)

- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- Percent of class represented by amount in row (11)

1.91%

Type of reporting person (SEE INSTRUCTIONS)
IA, CO

CUSIP No. 78462K102

1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

Gabelli Securities, Inc.

I.D. No. 13-3379374

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS)

00 – Client funds

- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)
- 6 Citizenship or place of organization

Delaware

Number Of : 7 Sole voting power

:

Shares 172,329 (Item 5)

Beneficially Shared voting power : 8

Owned None

:9 By Each

Sole dispositive power

Reporting 172,329 (Item 5)

:10 Shared dispositive power Person

With None

11 Aggregate amount beneficially owned by each reporting person

172,329 (Item 5)

- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- 13 Percent of class represented by amount in row (11)

0.93%

14 Type of reporting person (SEE INSTRUCTIONS) HC, CO, IA

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- 1 Names of reporting persons
 - I.R.S. identification nos. of above persons (entities only)
 - MJG Associates, Inc.

I.D. No. 06-1304269

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS) 00-Client Funds
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)
- 6 Citizenship or place of organization

Connecticut

Number Of : 7 Sole voting power

.

Shares : 2,000 (Item 5)

.

Beneficially : 8 Shared voting power

.

Owned: None

:

By Each : 9 Sole dispositive power

:

Reporting : 2,000 (Item 5)

٠.

Person :10 Shared dispositive power

•

With : None

.

11 Aggregate amount beneficially owned by each reporting person

2,000 (Item 5)

- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- Percent of class represented by amount in row (11)

0.01%

14 Type of reporting person (SEE INSTRUCTIONS)

CO

CUSIP No	. 78462K102						
1	Names of reporting persons						
	I.R.S. identification nos. of above persons (entities only)						
	GGCP, Inc.		I.	.D			
2	No. 13-3056041	1 'C 1	C (CEE INCEDITORIONS) ()				
2	Check the appropriate	e box if a memb	er of a group (SEE INSTRUCTIONS) (a)				
	(b)						
	(0)						
3	Sec use only						
	•						
4	Source of funds (SEE	E INSTRUCTIO	NS)				
	None						
5	Charle have if disalogs	ura of logal produ	podings is required pursuent to items 2 (d) or 2 (s)				
3	Check box ii disclost	ire or legal proce	eedings is required pursuant to items 2 (d) or 2 (e)				
6	Citizenship or place of	of organization					
	New York						
	Number Of	: 7	Sole voting power				
	Chana	:	Name (Itam 5)				
	Shares	:	None (Item 5)				
	Beneficially	: 8	Shared voting power				
	2011011011111	:	shares vering perior				
	Owned	:	None				
		:					
	By Each	: 9	Sole dispositive power				
	Danastina	:	N (I4 5)				
	Reporting	:	None (Item 5)				
	Person	:10	Shared dispositive power				
	1 615011	:	Shared dispositive power				
	With	:	None				
		:					
11	Aggregate amount be	eneficially owner	d by each reporting person				
	N (L 5)						
	None (Item 5)						
12	Check hox if the aggr	regate amount in	row (11) excludes certain shares				
12	(SEE INSTRUCTION	-	110W (11) excludes certain shares				
13	Percent of class repre	sented by amou	nt in row (11)				
	0.000						
	0.00%						

Type of reporting person (SEE INSTRUCTIONS)

CUSIP No 1	. 78462K102 Names of reportin I.R.S. identification GAMCO Investor	on nos. of above per	rsons (entities only)			
	No. 13-4007862 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)					
	(b)					
3	Sec use only					
4	Source of funds (SEE INSTRUCTIONS) WC					
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)					
6	Citizenship or pla New York	ace of organization				
	Number Of	: 7 :	Sole voting power			
	Shares	· : :				
	Beneficially	•				
	Owned					
	By Each					
	Reporting					
	Person					
	With					