

**Mail Stop 4561**  
**Via fax: (905) 762-6295**

February 19, 2010

Paul McFeeters  
Chief Financial Officer  
Open Text Corporation  
275 Frank Tompa Drive  
Waterloo, Ontario  
Canada N2L 0A1

**Re: Open Text Corporation**  
**Form 10-K for the Year Ended June 30, 2009**  
**Filed on August 21, 2009**  
**File No. 000-27544**

Dear Mr. McFeeters:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kathleen Collins  
Accounting Branch Chief