



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 20, 2011

U.S. Mail and Fax (519-888-7884)

Mr. Brian Bidulka
Chief Financial Officer
Research In Motion Limited
295 Phillip Street
Waterloo, Ontario
Canada, N2L 3W8

**Re: Research In Motion Limited
Form 40-F for the fiscal year ended February 26, 2011
Filed March 29, 2011
File No. 0-29898**

Dear Mr. Bidulka:

We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. Please provide us with the requested information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

Form 40-F for the Year Ended February 26, 2011

Exhibit 1.2

Note 10(c) Litigation, page 34

1. Please tell us why additional disclosures of the amount accrued and/or estimate of the reasonable possible loss in excess of the amount accrued are not required under ASC 450-20-50.

Exhibit 1.3

Results of Operations – Fiscal 2011 Compared to Fiscal 2010 and Fiscal 2009
Revenue, page 17

2. Based on your segment disclosures on page 44 of Exhibit 1.2, we note that your current U.S. revenues have decreased 9.2% from 2010 and your current U.S. revenues represent

Mr. Brian Bidulka
Research In Motion Limited
April 20, 2011
Page 2

39.3% of your 2011 total revenues as compared to 57.7% of 2010 total revenues. Please tell us if the smartphones of your competitors (e.g., iPhone and Android) materially impacted your current U.S. revenues. If so, tell us why your discussion did not discuss this factor and whether you expect this trend to continue or change. In addition, tell us if you expect the smartphones of your competitors to materially impact your future business in other countries.

* * * *

Please file all correspondence over EDGAR. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Dean Suehiro, Senior Staff Accountant, at (202) 551-3384 or Carlos Pacho, Senior Assistant Chief Accountant, at (202) 551-3385 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3810 with any other questions.

Sincerely,

Larry Spigel
Assistant Director