



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

DIVISION OF  
CORPORATION FINANCE

July 31, 2014

Via Email  
Mr. James Yersh  
Chief Financial Officer  
BlackBerry Limited  
2200 University Avenue East  
Waterloo, Ontario  
Canada, N2K 0A7

**Re: BlackBerry Limited**  
**Form 40-F for the Fiscal Year Ended March 1, 2014**  
**Filed March 28, 2014**  
**File No. 000-29898**

Dear Mr. Yersh:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director