

Mail Stop 4561

April 15, 2008

Ms. Anne Brennan
Interim Chief Financial Officer
Openwave Systems, Inc.
2100 Seaport Blvd.
Redwood City, CA 94063

**Re: Openwave Systems, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2007
Filed August 29, 2007
Form 10-Q for the Fiscal Quarter Ended December 31, 2007
Filed February 7, 2008
File no. 001-16073**

Dear Ms. Brennan:

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

Sincerely,

Mark Kronforst
Accounting Branch Chief