

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