

Mail Stop 4561

February 16, 2010

Mr. Kenneth D. Denman  
Chief Executive Officer and Director  
Openwave Systems Inc.  
2100 Seaport Blvd.  
Redwood City, CA 94063

**Re: Openwave Systems Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2009  
File No. 001-16073**

Dear Mr. Denman:

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,

Patrick Gilmore  
Accounting Branch Chief