



DIVISION OF
CORPORATION FINANCE

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

February 11, 2011

Pierre Plamondon
Vice-President Finance and Chief Financial Officer
Exfo Inc.
400 Godin Avenue, Quebec,
Quebec, G1M 2K2, Canada

Re: Exfo Inc.
Form 20-F for the fiscal year ended August 31, 2010
Filed November 24, 2010
File No. 000-30895

Dear Mr. Plamondon:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian R. Cascio
Accounting Branch Chief