

**Mail Stop 4561**

April 11, 2008

Mark B. Templeton  
President and Chief Executive Officer  
Citrix Systems, Inc.  
851 West Cypress Creek Road  
Fort Lauderdale, FL 33309

**Re: Citrix Systems, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 27, 2008  
File No. 000-27084**

Dear Mr. Templeton:

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

Sincerely,

Barbara C. Jacobs  
Assistant Director