

Room 4561

November 15, 2006

Alan Barry Litwin
President and Chief Executive Officer
Hummingbird Ltd.
1 Sparks Avenue
Toronto, Ontario, Canada
M2H 2W1

RE: Hummingbird Ltd
Form 40-F for Fiscal Year Ended September 30, 2005
File No. 0-23464

Dear Mr. Litwin:

We have completed our review of your Form 40-F and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief