

Mail Stop 4561

May 15, 2007

Paul McFeeters  
Chief Financial Officer  
Open Text Corporation  
275 Frank Tompa Drive  
Waterloo, Ontario Canada N2L 0A1

**Re: Open Text Corporation  
Forms 10-K for Fiscal Year Ended June 30, 2005 & 2006  
Form 10-Q for the Quarter Ended December 31, 2006  
File No. 000-27544**

Dear Mr. McFeeters:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Very truly yours,

Kathleen Collins  
Accounting Branch Chief

cc: Barbara Johnson  
Choate, Hall & Stewart LLP  
Two International Place  
Boston, MA 02110  
fax (617) 248-4000