

Mail Stop 4561
Via fax: (905) 762-6295

February 19, 2010

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

Re: Open Text Corporation
Form 10-K for the Year Ended June 30, 2009
Filed on August 21, 2009
File No. 000-27544

Dear Mr. McFeeters:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief