

Mail Stop 4561
via fax (613) 728-3654

April 29, 2008

David Dobson
Chief Executive Officer and Director
Corel Corporation
1600 Carling Avenue
Ottawa, Ontario Canada K1Z 8R7

**Re: Corel Corporation
Form 10-K for the Year Ended November 30, 2007
Filed February 8, 2008
File no. 000-20562**

Dear Mr. Dobson:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief