

Mail Stop 4561

February 13, 2008

Mr. Dana W. Kammersgard
Chief Executive Officer and President
Dot Hill Systems Corp.
2200 Faraday Avenue, Suite 100
Carlsbad, CA 92008

**Re: Dot Hill Systems Corp.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 16, 2007
File No. 001-13317**

Dear Mr. Kammersgard:

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,

Mark Kronforst
Accounting Branch Chief