

Mail Stop 4561

February 1, 2010

Dana W. Kammersgard
Chief Executive Officer
Dot Hill Systems Corp.
1351 S. Sunset Street
Longmont, CO 80501

**Re: Dot Hill Systems Corp.
Form 10-K for the Fiscal Year Ended December 31, 2008
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,

Patrick Gilmore
Accounting Branch Chief