

January 5, 2007

Mail Stop 3561

Lawrence R Samuels  
Chief Financial Officer  
UTi Worldwide, Inc.  
c/o UTi, Services, Inc.  
19500 Rancho Way, Suite 116  
Rancho Dominguez, CA 90220

**RE: UTi Worldwide, Inc.**  
**File No. 000-31869**  
**Form 10-K: For the Fiscal Year Ended January 31, 2006**

Dear Mr. Samuels:

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

Sincerely,

Michael Fay  
Branch Chief