

Mail Stop 4561
Via Fax (508) 382-8300

December 19, 2008

Patrick J. Scannell, Jr.
Chief Financial Officer
Netezza Corporation
26 Forest Street
Marlborough, MA 01752

Re: Netezza Corporation
Form 10-K for the Fiscal Year Ended January 31, 2008
Filed on April 18, 2008

Definitive Proxy Statement on Schedule 14A
Filed on May 5, 2008

Form 10-Q for the Fiscal Quarter Ended July 31, 2008
Filed on September 9, 2008

Form 8-K/A Filed on July 25, 2008
File No. 001-33445

Dear Mr. Scannell:

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