

March 23, 2007

Room 4561

Mr. Steve Barber
Chief Executive Officer
Xyratex Ltd.
Langstone Road
Havant PO9 1SA
United Kingdom

**Re: Xyratex Ltd.
Form 20-F for the Fiscal Year Ended November 30, 2006
Filed February 20, 2007
Form 6-K Filed January 4, 2007
File No. 000-50799**

Dear Mr. Barber:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst
Accounting Branch Chief