

Mail Stop 4561

June 25, 2009

Via Mail and Facsimile to 011.44.239.245.3654

Steve Barber, CEO
Xyratex Ltd.
Langstone Road
Havant PO9 1SA
United Kingdom

**Re: Xyratex Ltd.
Form 20-F for Fiscal Year Ended November 30, 2008
Filed February 18, 2009
File No. 000-50799**

Dear Mr. Barber:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng
Special Counsel