



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 9, 2010

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, 2009**  
**Filed February 23, 2010**  
**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,

Patrick Gilmore  
Accounting Branch Chief