



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0303

Mail Stop 4561

May 16, 2008

Richard Leza  
2090 Liliano Drive  
Sierra Madre, CA 91024

**RE: Rackable Systems, Inc.**  
**Definitive additional soliciting materials**  
**Filed May 12, 2008**  
**File No. 0-51333**

Dear Mr. Leza:

We have reviewed the above-referenced filings and have the following comments.

General

1. Several statements in your letter to shareholders concerning Rackable's solicitations implicate Note (b) to Rule 14a-9. Please avoid issuing statements in your soliciting materials that directly or indirectly impugn the character, integrity or personal reputation or make charges of illegal, improper or immoral conduct without factual foundation. Please provide the staff with a reasonable factual foundation for such statements, or refrain from making such statements in the future. We note the following examples of statements appearing in your letter to shareholders that you should avoid in future communications without reasonable factual support:
  - "Don't be fooled or misled by this board and management team!"
  - "We leave it up to shareholders to decide for themselves whether this Board and Management Team are being truthful and straightforward..."
  - "Again, we ask shareholders whether they believe this is an honest and credible Board."
  - We believe shareholders are being legally misled . . . .
  - We wonder if [General Hagee and Mr. King] even understand all of these issues. . . .

2. Refer to the statement in your letter that reads: “What else can we find that, in our opinion, shows a compensation structure materially different then [sic] the one we believe the Board and Management Team are trying to have shareholders believe exists?” It does not appear that you can provide reasonable factual support for this assertion about the state of mind of the Board members and Management Team. Please advise or avoid this type of statement in future soliciting materials. Note that including the phrase “in our opinion” does not sufficiently address our concerns.

Please respond to the above comments promptly and comply with our comments when disseminating information in the future. If you believe that compliance with our comments is not appropriate, please provide the basis for your view in your response letter filed via EDGAR and tagged as “CORRESP”. You should be aware, however, that we may have additional comments based on your supplemental response.

Please direct any questions to Maryse Mills-Apenteng, Staff Attorney, at (202) 551-3457. If you need additional assistance, please contact me at (202) 551-3345.

Sincerely,

Michael Pressman  
Special Counsel  
Office of Mergers and Acquisitions