

Steve Montoya  
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April 22, 2008

**Via Regular Mail**

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C., 20549  
Attn: Maryse Mills-Apenteng, Esq.

**Re: Rackable Systems, Inc.  
Preliminary Proxy Statement PREC14A  
Filed April 7, 2008  
File No. 0-51333**

Ladies and Gentlemen:

This letter responds to the request made by the staff of the Securities and Exchange Commission in its letter dated April 14, 2008, relating to the above-captioned filing.

I acknowledge that:

- I am responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- I may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Should you have any questions or comments with respect to the foregoing, please do not hesitate to contact me at: (408) 202-2852.

Thanking you in advance,



Steve Montoya