

Mail Stop 4561

July 16, 2008

James Wheat
Chief Financial Officer
Rackable Systems, Inc.
46600 Landing Parkway
Fremont, CA 94538

**Re: Rackable Systems, Inc.
Item 4.02 Form 8-K
Filed May 28, 2008
File No. 000-51333**

Dear Mr. Wheat:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson
Senior Assistant
Chief Accountant