

Mail Stop 4561
Via Fax (206) 315-7501

July 1, 2009

William Richter
Vice President of Finance and
Chief Financial Officer
Isilon Systems, Inc.
3101 Western Avenue
Seattle, WA 98121

Re: Isilon Systems, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed on February 20, 2009
File No. 001-33196

Dear Mr. Richter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief