

Mail Stop 4561

March 26, 2008

James M. McCluney, CEO and President  
Emulex Corporation  
3333 Susan Street  
Costa Mesa, CA 92626

**Re: Emulex Corporation**  
**Form 10-K for the Fiscal Year Ended July 1, 2007**  
**Filed August 24, 2007**  
**File No. 001-31353**

Dear Mr. McCluney:

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

Sincerely,

Mark P. Shuman  
Branch Chief - Legal

cc: Via Facsimile (310) 712-3322  
Robert M. Steinberg  
Jeffer Mangels Butler & Marmaro LLP