

Mail Stop 4561

February 23, 2010

Michael J. Rockenbach  
Executive Vice President and CFO  
Emulex Corporation  
3333 Susan Street  
Costa Mesa, CA 92626

**Re: Emulex Corporation**  
**Form 10-K for the Fiscal Year Ended June 28, 2009**  
**File No. 001-31353**

Dear Mr. Rockenbach:

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,

Patrick Gilmore  
Accounting Branch Chief