

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