

Mail Stop 6010

April 7, 2006

Mark J. Gallenberger
Vice President, Chief Financial Officer and Treasurer
LTX Corporation
50 Rosemont Road
Westwood, Massachusetts 02090

RE: LTX Corporation
Form 10-K for the fiscal year ended July 31, 2005
Filed October 11, 2005
File No. 0-10761
Form 10-Q for the period ending January 31, 2006
Filed March 13, 2006

Dear Mr. Gallenberger:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief
Accountant