

Room 4561

June 8, 2006

Mr. Peter J. Ungaro
Chief Executive Officer and President
Cray, Inc.
411 First Avenue South
Suite 600
Seattle, WA 98104-2860

Re: Cray, Inc.
Form 10-K for Fiscal Year Ended December 31, 2004
Filed April 1, 2005
Form 10-Q for the Quarter Ended June 30, 2005
Filed August 9, 2005
Form 8-K filed February 7, 2005
Form 8-K filed April 15, 2005
Form 12b-25 filed March 17, 2006
File No. 000-26820

Dear Mr. Ungaro:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief