



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

**via fax (206) 701-2218**

November 29, 2010

Brian C. Henry  
Chief Financial Officer and  
Executive Vice President  
Cray Inc.  
901 Fifth Avenue, Suite 1000  
Seattle, WA 98164

**Re: Cray Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed March 16, 2010**

Dear Mr. Henry:

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,

Kathleen Collins  
Accounting Branch Chief