

Room 4561

April 27, 2006

Mr. Richard E. Belluzo  
Chief Executive Officer  
Quantum Corporation  
1650 Technology Drive  
Suite 800  
San Jose, California 95110

**Re: Quantum Corporation  
Form 10-K for the Fiscal Year Ended March 31, 2005  
Filed June 8, 2005  
File No. 1-13449**

Dear Mr. Belluzo,

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

Sincerely,

Brad Skinner  
Accounting Branch Chief