Jon Gacek Chief Financial Officer Quantum Corporation 1650 Technology Drive, Suite 800 San Jose, CA 95110

Re: Quantum Corporation

Form 10-K for the Fiscal Year Ended March 31, 2008

File No. 001-13449

Dear Mr. Gacek:

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