



DIVISION OF
CORPORATION FINANCE

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

February 8, 2011

Richard E. Belluzzo
Chief Executive 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, 2010
File No. 001-13449**

Dear Mr. Belluzzo:

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,

/s/ Patrick Gilmore

Patrick Gilmore
Accounting Branch Chief