



DIVISION OF
CORPORATION FINANCE

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

December 27, 2021

Brian Cabrera
Chief Legal and Compliance Officer
Quantum Corporation
224 Airport Parkway, Suite 550
San Jose, CA 95110

Re: Quantum Corporation
Registration Statement on Form S-3
Filed December 17, 2021
File No. 333-261733

Dear Mr. Cabrera:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Matthew Derby, Staff Attorney, at (202) 551-3334 or Joshua Shainess, Legal Branch Chief, at (202) 551-7951 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology