

**Via EDGAR**

April 19, 2007

**Attn: Mr. Craig Wilson  
Mr. David Edgar**

**Re: Quantum Corporation Form 10-K for the Fiscal Year Ended March 31, 2006  
Filed June 12, 2006  
File No. 001-13449**

Dear Mr. Edgar:

Reference is made to the comment letter, dated April 13, 2007, received from the Securities and Exchange Commission (the "**Commission**") by Quantum Corporation (the "**Company**") regarding the Commission's review of the above-referenced filing. Your letter requested a response from the Company within ten business days of the date of the letter (i.e., by April 27, 2007). In light of the Company's recent completion of its fiscal year 2007 on March 31, 2007 and the significant amount of time and resources that the Company must devote with respect to year-end matters during the month of April 2007, the Company respectfully requests that it be granted an extension until Friday, May 11, 2007 to provide a response to the comment letter.

Please contact me at 408-944-4460 if you wish to discuss our request for an extension.

Sincerely,

/s/ Shawn D. Hall

Shawn D. Hall  
Vice President, General Counsel  
Quantum Corporation