

Room 4561

December 14, 2006

Richard Deranleau  
Chief Financial Officer  
Brocade Communications Systems, Inc.  
1745 Technology Drive  
San Jose, CA 95110

Re: Brocade Communications Systems, Inc.  
Form 10-K for the fiscal year ended October 29, 2005  
Filed January 19, 2006  
Forms 8-K  
Filed on May 18, 2006 and August 17, 2006  
File No. 000-25601

Dear Mr. Deranleau:

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

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant