

Room 4561
via fax (919) 754-3701

April 28, 2006

Mr. Matthew J. Szulik
Chief Executive Officer, President and
Chairman of the Board of Directors
Red Hat, Inc.
1801 Varsity Drive
Raleigh, NC 27606

Re: Red Hat, Inc.
Form 10-K for Fiscal Year Ended February 28, 2005
Filed May 16, 2005

Dear Mr. Szulik:

We have completed our review of your Form 10-K for the year ended February 28, 2005 and have no further comments at this time.

Very truly yours,

Brad Skinner
Accounting Branch Chief