

Mail Stop 4561

January 25, 2008

Mr. James M. Whitehurst  
President and Chief Executive Officer  
Red Hat, Inc.  
1801 Varsity Drive  
Raleigh, NC 27606

**Re: Red Hat, Inc.**  
**Form 10-K for the Fiscal Year Ended February 28, 2007**  
**File no. 001-33162**

Dear Mr. Whitehurst:

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 on the financial statements and related matters.

Sincerely,

Mark Kronforst  
Accounting Branch Chief