

Mail Stop 4561

September 9, 2008

Mr. Charles E. Peters, Jr.
EVP & Chief Financial Officer
Red Hat, Inc.
1801 Varsity Drive
Raleigh, NC 27606

Re: Red Hat, Inc.
Form 10-K for the Fiscal Year Ended February 29, 2008
File No. 001-33162

Dear Mr. Peters:

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.

Sincerely,

Mark Kronforst
Accounting Branch Chief