

Mail Stop 4561

September 17, 2009

James M. Whitehurst
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, 2009
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.

Sincerely,

Patrick Gilmore
Accounting Branch Chief