

Mail Stop 4561

September 27, 2007

Edward H. Blankenship
Senior Vice President of Finance
and Chief Financial Officer
Avocent Corporation
4991 Corporate Drive
Huntsville, AL 35805

**Re: Avocent Corporation
Form 10-K for the Fiscal Year Ended December 31, 2006
Form 10-Q for the Quarterly Period Ended March 30, 2007
Forms 8-K filed September 11, 2006, January 25, 2007, March 1,
2007, and April 18, 2007
File No. 000-30575**

Dear Mr. Blankenship:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Stephen Krikorian
Accounting Branch Chief