

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