

Mail Stop 4561

June 26, 2009

Jon Gacek  
Chief Financial Officer  
Quantum Corporation  
1650 Technology Drive, Suite 800  
San Jose, CA 95110

**Re: Quantum Corporation  
Form 10-K for the Fiscal Year Ended March 31, 2008  
File No. 001-13449**

Dear Mr. Gacek:

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