



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 19, 2021

Brian E. Cabrera
Chief Legal and Compliance Officer
Quantum Corporation
224 Airport Parkway, Suite 550
San Jose, CA 95110

Re: Quantum Corporation
Registration Statement on Form S-3
Filed August 19, 2021
File No. 333-258922

Dear Mr. Cabrera:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Katherine Wray, Staff Attorney, at 202-551-3483 or Jan Woo, Legal Branch Chief, at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology