



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2024

Kenneth Gianella  
Chief Financial Officer  
Quantum Corporation  
224 Airport Parkway, Suite 550  
San Jose, CA 95110

**Re: Quantum Corporation**  
**Form 10-K for Fiscal Year Ended March 31, 2024**  
**File No. 001-13449**

Dear Kenneth Gianella:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Brian Cabrera