



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

Mail Stop 3720

March 1, 2006

Mr. Scott Berman  
Chief Financial Officer  
McData Corporation  
380 Interlocken Crescent  
Broomfield, CO 80021

**Re: McData Corporation**  
**Form 10-K for Fiscal Year Ended January 31, 2005**  
**Filed April 4, 2005**

**Forms 10-Q for Fiscal Quarter Ended October 31, 2005**  
**File No. 0-31257**

Dear Mr. Berman:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Larry Spigel  
Assistant Director