

September 22, 2006

Room 4561

Mr. Fred C. Young
Director and Chief Executive Officer
Black Box Corporation
1000 Park Drive
Lawrence, PA 15055

**Re: Black Box Corporation
Form 10-K for Fiscal Year Ended March 31, 2005
Filed June 14, 2005
File No. 0-18706**

Dear Mr. Young:

We have completed our review of your Form 10-K for the year ended March 31, 2005 and have no further comments at this time.

Very truly yours,

Brad Skinner
Accounting Branch Chief