



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

Mail Stop 4561

May 14, 2010

Via Facsimile and U.S. Mail

David G. DeWalt  
Chief Executive Officer  
McAfee, Inc.  
3965 Freedom Circle  
Santa Clara, CA 95054

**Re: McAfee, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 001-31216**

Dear Mr. DeWalt:

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,

Katherine Wray