



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2010

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

**Re: McAfee, Inc.  
Preliminary Merger Proxy Statement on Schedule 14A  
Filed September 3, 2010  
File No. 001-31216**

Dear Mr. DeWalt:

We have completed our review of your response letter dated September 13, 2010 in connection with the above-referenced filing and have no further comments at this time on the specific issues raised.

Sincerely,

Katherine Wray  
Attorney-Advisor

cc: Via Facsimile (650) 493-6811  
Daniel Rodriguez  
Wilson Sonsini Goodrich & Rosati, P.C.