

Mail Stop 4561

February 9, 2009

Mr. Edward H. Blankenship
Senior Vice President of Finance and Chief Financial Officer
Avocent Corporation
4991 Corporate Drive
Huntsville, Alabama 35805

**Re: Avocent Corporation
Form 10-K For the Fiscal Year Ended December 31, 2007
Filed February 21, 2008**

**Forms 10-Q For the Fiscal Quarters Ended
March 31, 2008, June 30, 2008 and September 30, 2008**

**Definitive Proxy Statement on Schedule 14A
Filed April 25, 2008**

Form 8-K Filed on December 2, 2008

File No. 000-30575

Dear Mr. Blankenship:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian
Accounting Branch Chief