

Room 4561

March 21, 2007

Mr. Subramanian Sundaresh  
President and Chief Executive Officer  
Adaptec, Inc.  
691 S. Milpitas Blvd.  
Milpitas, CA 95035

**Re: Adaptec, Inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2006**  
**File No. 000-15071**

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

Very truly yours,

Mark Kronforst  
Accounting Branch Chief