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