

Mail Stop 4561

February 19, 2010

Michael McAndrew  
Chief Financial Officer, Treasurer, and Secretary  
Black Box Corporation  
1000 Park Drive  
Lawrence, PA 15055

**Re: Black Box Corporation  
Form 10-K for the Fiscal Year Ended March 31, 2009  
File No. 000-18706**

Dear Mr. McAndrew:

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,

Patrick Gilmore  
Accounting Branch Chief