

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

Mail Stop 6010

March 12, 2008

Anthony J. Massetti Chief Financial Officer Qlogic Corporation 26650 Aliso Viejo Parkway Aliso Viejo, California 92656

RE: Qlogic Corporation

Form 10-K for the fiscal year ended April 1, 2007

File No. 0-23298

Dear Mr. Massetti:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn Branch Chief