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RED HAT INC  
Form RW  
June 26, 2006

Red Hat, Inc.

June 26, 2006

Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Re: Registration Statement on Form S-3  
Accession No. 0001193125-06-135044  
File No. 333-135272

Ladies and Gentlemen:

On behalf of Red Hat, Inc., I hereby request that the above-referenced Registration Statement on Form S-3 under the Securities Act of 1933, as amended ( " 1933 Act " ), which was filed with the Securities and Exchange Commission ( " SEC " ) at 4:51 p.m. on June 23, 2006, be withdrawn.

This request is being made because Red Hat ' s filing agent inadvertently filed the Registration Statement with an incorrect Form Type. The Registration Statement should have been filed as Form S-3ASR.

Please contact the undersigned at (919) 754-5927 with any questions.

Very truly yours,

/s/ Michael Cunningham

General Counsel