

# SECURITIES AND EXCHANGE COMMISSION

## FORM UPLOAD

SEC-originated letters to filers

Filing Date: **2009-01-26**  
SEC Accession No. [0000000000-09-003924](#)

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### FILED FOR

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**McAfee, Inc.**

CIK:[890801](#) | IRS No.: [770316593](#) | State of Incorp.:**DE** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **7372** Prepackaged software

**Mailing Address**

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Mail Stop 4561  
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January 26, 2009

Mr. David DeWalt  
Chief Executive Officer and President  
McAfee Inc.  
3965 Freedom Circle  
Santa Clara, CA 95054

**Re: McAfee, Inc.  
Form 10-K and 10-K/A for the Fiscal Year Ended December 31, 2007  
Filed February 28, 2008 and April 29, respectively  
File No. 001-31216**

Dear Mr. DeWalt:

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,

Kathleen Collins  
Accounting Branch Chief