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July 27, 1995

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Statement under DOL Regulation 2520.104-23

Ladies and Gentlemen:

The following statement is being filed in accordance with Department of Labor Regulation Section 2520.104-23, which provides an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Subtitle B or Title I of ERISA for unfunded pension benefit plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Employer:	Quantum Corporation
Address of Employer:	500 McCarthy Boulevard Milpitas, CA 95035
EIN of Employer:	94-2665054

The Employer described above maintains a deferred compensation plan in which thirty nine (39) employees currently participate. The Employer hereby declares that it maintains such plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Very truly yours,

Quantum Corporation

Coby M. Vink
Manager, Benefits

cc.: DC Administrative Committee

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2004-07-27