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Form RW  
April 25, 2002

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BY EDGAR

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Securities and Exchange Commission  
Division of Corporate Finance  
Attention: Abby L. Adams  
450 Fifth Street, N.W.  
Washington, D.C. 20549-1004

Networks Associates, Inc.  
Registration Statement on Form S-4, SEC File No. 333-85170

Dear Ms. Adams:

On behalf of Networks Associates, Inc. (the "Company"), this letter is filed pursuant to Rule 477 under the Securities Act of 1933, with respect to the Registration Statement on Form S-4, SEC File No. 333-85170, which was filed on March 29, 2002 and amended on April 10, 2002 (the "Registration Statement").

At this time, the Company has determined not to proceed with the exchange offer relating to the Class A common stock of McAfee.com Corporation as contemplated by the Registration Statement. No securities have been sold or exchanged pursuant to the Registration Statement. Accordingly, the Company hereby requests the withdrawal of the Registration Statement.

Sincerely,

NETWORKS ASSOCIATES, INC.

/s/ STEPHEN C. RICHARDS

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Stephen C. Richards, Chief Operating  
Officer and Chief Financial Officer