

**INFORMATION STATEMENT
TO THE INTERNAL REVENUE SERVICE**

**Statement of stockholder receiving a distribution of Class A common stock
of McDATA Corporation pursuant to
Treasury Regulation Section 1.355-5(b)**

1. The undersigned, a stockholder owning shares of EMC Corporation common stock as of 5 p.m. Eastern time on the January 24, 2001 record date (or, as applicable, a successor in interest to such stockholder), received a distribution of Class A common stock of McDATA Corporation, a controlled corporation, pursuant to a transaction (the "Transaction") to which Section 355 of the Internal Revenue Code of 1986, as amended (the "Code"), applies, after the close of the market on February 7, 2001.

2. The names and addresses of the corporations involved are:

EMC Corporation
35 Parkwood Drive
Hopkinton, MA 01748

McDATA Corporation
310 Interlocken Parkway
Broomfield, CO 80021

3. No stock or securities of EMC Corporation were surrendered by the undersigned in the Transaction.

4. The undersigned received _____ shares of McDATA Corporation Class A common stock (including fractional share interests) in the Transaction.

5. EMC Corporation has received a private letter ruling from the Internal Revenue Service to the effect that the distribution of shares of McDATA Corporation Class A common stock qualifies as a tax-free distribution under Section 355 of the Code.

Date

Signature of Stockholder

NOTE: Please complete this form and attach to your 2001 U.S. Federal income tax return.