

**Mail Stop 4561**  
**Via Fax (508) 323-1111**

July 30, 2009

Jay Zagger  
Executive Vice President and CFO  
3Com Corporation  
350 Campus Drive  
Marlborough, MA 01752

**Re: 3Com Corporation**  
**Form 10-K for the Fiscal Year Ended May 31, 2008**  
**Filed July 25, 2008**  
**Form 8-K filed on December 18, 2008**  
**File No. 000-12867**

Dear Mr. Zagger:

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