



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE  
COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3720

February 22, 2010

Mr. Justin Spencer  
Chief Financial Officer  
Symmetricom, Inc.  
2300 Orchard Parkway  
San Jose, California 95131

**Re: Symmetricom, Inc.**  
**Annual Report on Form 10-K for the fiscal year ended June 28, 2009**  
**Filed September 9, 2009**  
**File No. 0-02287**

Dear Mr. Spencer:

We have completed our review of your annual report on Form 10-K for the fiscal year ended June 28, 2009, and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director