

**Mail Stop 4561**

May 30, 2006

James A. Beer  
Executive Vice President and  
Chief Financial Officer  
Symantec Corporation  
20330 Stevens Creek Blvd.  
Cupertino, California 95014

**Re: Symantec Corporation  
Form 10-K for the Fiscal Year Ended  
April 1, 2005  
Filed June 15, 2005  
Form 10-Q for the fiscal quarters ended  
July 1, 2005 and September 30, 2005  
File No. 000-17781**

Dear Mr. Beer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief