

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