

Mail Stop 4561

August 31, 2007

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
March 31, 2006
Filed June 9, 2006
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