

Mail Stop 4561

January 2, 2008

Mr. John W. Thompson
Symantec Corporation
20330 Stevens Creek Blvd
Cupertino, CA 95014-2132

Re: Symantec Corporation
Form 10-K for the fiscal year ended March 30, 2007
Filed May 24, 2007
File No. 0-17781

Dear Mr. Thompson:

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 on the financial statements and related matters.

Sincerely,

Kathleen Collins
Accounting Branch Chief