

**Mail Stop 4561**  
**via fax (650) 527-5638**

September 2, 2009

Enrique T. Salem  
President & CEO  
Symantec Corporation  
20330 Stevens Creek Blvd.  
Cupertino, CA 95014

**Re: Symantec Corporation**  
**Form 10-K for the Fiscal Year Ended April 3, 2009**  
**Filed June 1, 2009**  
**File No. 000-17781**

Dear Mr. Salem:

We have completed our review of your Form 10-K and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief