

May 18, 2010

Via U.S. Mail and Facsimile (650-527-6588)

Enrique T. Salem  
President and Chief Executive Officer  
Symantec Corporation  
20330 Stevens Creek Blvd.  
Cupertino, California 95014

**Re: Symantec Corporation  
Form 10-K for the Fiscal Year Ended April 3, 2009  
Filed September 2, 2009  
File No. 0-17781  
Response Letter Dated April 27, 2010**

Dear Mr. Salem:

We refer you to our comment letter dated March 17, 2010 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Jacobs  
Assistant Director  
Division of Corporation Finance