

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