



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 30, 2011

Mr. Paul C. Desjourdy
President, Chief Executive Officer and
Chief Financial Officer
Symbollon Corporation
99 West Street, Suite J
Medfield, MA 02052

Re: Symbollon Corporation
Item 4.01 Form 8-K
Filed March 24, 2011
File Number: 000-22872

Dear Mr. Desjourdy:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Tabatha Akins
Staff Accountant