



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