

Room 4561
Via fax – (508) 323-1111

May17, 2007

Donald M. Halsted, III
Executive Vice President and Chief Financial Officer
3COM Corporation
350 Campus Drive
Marlborough, MA 01752

Re: 3COM Corporation
Form 10-K for the Fiscal Year Ended June 2, 2006
Filed August 11, 2006
Form 10-Q for the Quarterly Period Ended December 1, 2006
Filed January 9, 2007
Form 10-Q for the Quarterly Period Ended March 2, 2007
Filed April 9, 2007
File no. 0-12867

Dear Mr. Halsted:

We have reviewed your response letter dated April 23, 2007 and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comment, we ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended June 2, 2006

Note 2: Significant Accounting Policies

Revenue Recognition, page 53

1. We note your response to our prior comment 2 where you indicate the only software product that is sold separately by the Company and accounted for under SOP 97-2 is the TippingPoint division's product called Digital Vaccine. According to page 21 of the Company's Form 8-K/A filed on April 12, 2005 and further supported by TippingPoints October 31, 2004 Form 10-Q as filed with the Commission on December 10, 2004, it appears that TippingPoint was accounting for its products sales under SOP 97-2. Therefore, it is not clear from your response how you analyzed the TippingPoint intrusion prevention systems product line pursuant to the guidance in footnote 2 to SOP 97-2 and why the Company's accounting for these products would differ from that of the acquired company. In this regard, we also note your disclosures on page 2 where you state your hardware platform is complemented by a "robust security-oriented operating system and suite of vulnerability filters that can be dynamically updated." In your response, please also address how these disclosures factored into your considerations of SOP 97-2.
2. Also, as indicated in your response the Company applies SOP 97-2 only to the sale of its products containing Digital Vaccine. Tell us which of your products contain the Digital Vaccine software and tell us the amount of revenues recognized from the sale of such products for each period presented. In this regard, we note your disclosures on page 3 where you indicate that the Company provides a real-time update "service" called Digital Vaccine service. Is this service provided with all of your intrusion prevention systems? If so, tell us if these systems are accounted for under SOP 97-2 or SAB 104 and explain the basis for your conclusions.

Form 10-Q for the Quarterly Period Ended March 2, 2007

Note 14. Subsequent Event, page 16

3. We note from the Company's Form 8-K dated March 29, 2007 that the Company will file the Article 3-05 and Article 11 of Regulation S-X financial statements for the H3C acquisition by June 7, 2007. Please note that the Staff will continue to monitor for these disclosures and may have further comments based on our review once these financial statements are filed.

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As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. You may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter with any amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your responses to our comments.

You may contact Kari Jin, Staff Accountant, at (202) 551-3481 or me at (202) 551-3730 if you have questions regarding these comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief