

Mail Stop 4561
Via fax (508) 323-1111

June 19, 2007

Jay Zager
Executive VP & CFO
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
File No. 0-12867

Dear Mr. Zager:

We have completed our review of your 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief