

Mail Stop 4561
Via Fax (508) 323-1111

July 30, 2009

Jay Zagger
Executive Vice President and CFO
3Com Corporation
350 Campus Drive
Marlborough, MA 01752

Re: 3Com Corporation
Form 10-K for the Fiscal Year Ended May 31, 2008
Filed July 25, 2008
Form 8-K filed on December 18, 2008
File No. 000-12867

Dear Mr. Zagger:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief