



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

May 6, 2008

Via U.S. Mail

Mr. William Slater  
Chief Financial Officer  
Symmetricom, Inc.  
2300 Orchard Parkway  
San Jose, CA 95131

**Re: Symmetricom, Inc.  
Item 4.02 Form 8-K  
Filed April 23, 2008  
File No. 000-02287**

Dear Mr. Slater:

We have completed our review of your Item 4.02 Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director