

Mail Stop 4561

March 15, 2007

Mr. Haim Shani  
Chief Executive Officer  
Nice-Systems LTD.  
8 Hapnina Street  
P.O. Box 690  
Ra'anana 43107, Isreal

**Re: Nice-Systems LTD.  
Form 20-F for the Fiscal Year Ended December 31, 2005  
File No. 000-27466**

Dear Mr. Shani:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief

cc: Via Facsimile (212) 904-0537  
Micah Arbisser  
Bryan Cave LLP  
Telephone: (212) 541-3137