

Mail Stop 4561

September 13, 2007

Eyal Desheh  
Executive Vice President  
and Chief Financial Officer  
Check Point Software Technologies Ltd.  
3A Jabotinsky St., Diamond Tower  
Ramat Gan, 52520 Israel

**Re: Check Point Software Technologies Ltd.  
Form 20-F for Fiscal Year Ended December 31, 2006  
Filed March 15, 2007  
File No. 000-28584**

Dear Mr. Desheh:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief