



DIVISION OF
CORPORATION FINANCE

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

July 15, 2013

Via E-mail

Gil Shwed
Chief Executive Officer and
Chairman of the Board
Check Point Software Technologies Ltd.
5 Ha'Solelim Street
Tel Aviv 67897, Israel

**Re: Check Point Software Technologies Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2012
Filed March 19, 2013
File No. 000-28584**

Dear Mr. Shwed:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig D. Wilson for

Stephen G. Krikorian
Accounting Branch Chief