

April 10, 2007

Room 4561

Mr. John McAdam  
President and Chief Executive Officer  
F5 Networks, Inc.  
401 Elliott Avenue West  
Seattle, WA 98119

**Re: F5 Networks, Inc.  
Form 10-K/A for the Fiscal Year Ended September 30, 2005  
Filed December 12, 2006  
Form 8-K Filed April 20, 2006  
Form 8-K Filed July 20, 2006  
File No. 000-26041**

Dear Mr. McAdam:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst  
Accounting Branch Chief