

Mail Stop 4561

May 6, 2008

Mr. John McAdam  
Chief Executive and President  
F5 Networks, Inc.  
401 Elliot Ave West  
Seattle, WA 98119

**Re: F5 Networks, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2007  
Filed November 19, 2007  
File No. 000-26041**

Dear Mr. McAdam:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief