

Mail Stop 4561

February 5, 2010

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

**Re: F5 Networks, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2009
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,

Patrick Gilmore
Accounting Branch Chief