

**Mail Stop 4561**  
**Via fax (408) 377-6981**

December 22, 2009

Robert Selvi  
Chief Financial Officer  
SonicWALL, Inc.  
2001 Logic Drive  
San Jose, CA 95124

**Re:   SonicWALL, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 6, 2009**  
**Forms 10-Q for the Fiscal Quarters Ended March 31, 2009,**  
**June 30, 2009 and September 30, 2009, filed May 7, 2009, August 7,**  
**2009 and November 6, 2009, respectively**  
**Form 8-K filed October 22, 2009**  
**File No. 000-27723**

Dear Mr. Selvi:

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,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief