

November 13, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX 972-3-766 8655

Meir Moshe
Chief Financial Officer
Radware Ltd.
22 Raoul Wallenberg Street
Tel Aviv, Israel 69710

Re: **Radware Ltd.**
Form 20-F for the year ended December 31, 2005
Filed April 26, 2006
Response letter dated November 9, 2006
File No. 0-30324

Dear Mr. Moshe:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Accounting Branch Chief