## 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