Roy Zisapel Chief Executive Officer Radware Ltd. 22 Raoul Wallenberg Street Tel Aviv, Israel 69710

Re: Radware Ltd.

Form 20-F for the Fiscal Year Ended December 31, 2008

Filed March 25, 2009 File No. 000-30324

Dear Mr. Zisapel:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian Accounting Branch Chief