

Mail Stop 4561

January 28, 2009

Dudley Mendenhall  
Chief Financial Officer  
Websense, Inc.  
10240 Sorrento Valley Road  
San Diego, CA 92121

**Re: Websense, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
File no. 000-30093**

Dear Mr. Mendenhall:

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,

Mark Kronforst  
Accounting Branch Chief