



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

February 15, 2011

Gene Hodges
Chief Executive Officer
Websense, Inc.
10240 Sorrento Valley Road
San Diego, CA 92121

**Re: Websense, Inc.
Item 4.02 Form 8-K
Filed February 1, 2011
File No. 000-30093**

Dear Mr. Hodges:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Craig Wilson

Craig Wilson
Senior Assistant Chief Accountant