

Room 4561

February 28, 2007

Boaz Raviv
Chief Executive Officer
RADVISION Ltd.
24 Raoul Wallenberg Street
Tel Aviv 69719
Israel

**Re: RADVISION Ltd.
Form 20-F for Fiscal Year Ended December 31, 2005
Forms 6-K filed on April 27, July 27, August 7 and October 26, 2006
File No. 0-29871**

Dear Mr. Raviv:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Stephen G. Krikorian
Accounting Branch Chief

cc: Via Facsimile
Steven J. Glusband
Carter Ledyard & Milburn LLP
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