



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

October 12, 2017

Via E-Mail

Jacob Schulman
Chief Financial Officer
Mellanox Technologies, Ltd.
Beit Mellanox
Yokneam
Israel 20692

Re: Mellanox Technologies, Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 17, 2017
File No. 1-33299

Dear Mr. Schulman:

We refer you to our comment letter dated September 27, 2017 regarding potential business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director