

Mail Stop 4561

July 8, 2009

Mr. Miron (Ronnie) Kenneth  
Chief Executive Officer and Chairman  
Voltaire Ltd.  
13 Zarhin Street  
Raanana 43662 Israel

**Re: Voltaire Ltd.  
Form 20-F for the Fiscal Year Ended December 31, 2008  
Filed April 2, 2009  
Form 6-K filed February 18, 2009  
Form 6-K filed May 6, 2009  
File No. 001-33611**

Dear Mr. Kenneth:

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